GOVERNMENT OF ASSAM

Detailed Estimates and Demands for Grants for the year 1937-38

(As presented to the Legislative Assembly)

SHILLONG
PRINTED AT THE ASSAM GOVERNMENT PRESS
1937

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STATEMENT A

Financial Statement of the Revenues of the Government of Assam for the year 1937-38

Heads of Revenue	Budget estimate for 1937-38
	Trs.
A—Principal Heads of Revenue—	
I—Customs	
IV—Taxes on Income other than corporation tax	
V—Salt	10
VII—Land Revenue	1,32,10
VIII—Provincial Excise	35,48
IX—Stamps	20,50
X—Forests	16,24
XI—Registration	1,81
XII—Receipts under Motor Vehicles Taxation Act	2,33
Total ...	2,08,56
B—Railway Revenue account—	
XV—A.—State Railways	
XVI—Subsidised companies	
Total ...	
E—Debt Services—	
XX—Interest	76
Total ...	76
F—Civil Administration—	
XXI—Administration of Justice	1,86
XXII—Jails and Convict Settlements	64
XXIII—Police	17
XXIV—Ports and Pilotage	...
XXVI—Education	3,69
XXVII—Medical	1,82
XXVIII—Public Health	2,88
XXIX—Agriculture	2,00
XXX—Veterinary	41
XXXI—Co-operative Credit	31
XXXII—Industries	44
XXXIV—Miscellaneous Departments	54
Total ...	14,76
H—Civil Works and Miscellaneous Public Improvements—	
XXXIX—Civil Works	17,45
Total ...	17,45
J—Miscellaneous—	
XLIV—Receipts in aid of superannuation	30
XLV—Stationery and Printing	49
XLVI—Miscellaneous	1,26
Total ...	2,05
L—Contributions and Miscellaneous adjustment between Central and Provincial Governments—	
XLIX—Grants-in-aid from Central Government	30,00
L—Miscellaneous adjustment between Central and Provincial Governments	11,16
Total ...	41,16
Total Receipts from Revenue heads ...	2,84,74

STATEMENT B

Financial Statement of expenditure from Revenues of the Government of Assam for the year 1937-38

Heads of Expenditure	Budget estimates for 1937-38			
	Voted	Charged	Excluded areas	Total
1	2	3	4	5
	Trs.	Trs.	Trs.	Trs.
A.—Direct Demands on the Revenue—				
7. Land Revenue	15,93	36	24	16,53
8. Provincial Excise	4,58	4	20	4,82
9. Stamps	16	23	...	39
10. Forests	8,64	1,91	1,19	11,74
11. Registration	1,38	...	...	1,38
12. Charges on account of Motor Vehicles Taxation Act ...	1,94	...	2	1,96
B.—Railway Revenue Account—				
13A. State Railways				
15C. Subsidsed companies ...				
15D. Miscellaneous Railways expenditure				
BB.—Railway capital outlay charged to Revenue—				
16. Construction of Railways ...				
C.—Revenue account of Irrigation, Navigation, Embankment and Drainage works—				
18B. Navigation, Embankment and Drainage works	56	3	...	59
E.—Debt Services—				
22. Interest on debt and other obligations		3,60	...	3,60
23. Appropriation for reduction or avoidance of debt ...	...	...	...	...
F.—Civil Administration—				
25. General Administration ...	19,42	11,00	2,61	33,03
27. Administration of Justice ...	6,92	3,18	1	10,11
28. Jails and Convict Settlements	4,59	20	11	4,90
29. Police	23,34	8,01	47	31,82
30. Ports and Pilotage ...	6	6	...	12
36. Scientific Departments ...	14	...	...	14
37. Education (European) ...	83	2	3	88
Ditto (other than European)	33,17	1,08	60	34,85
38. Medical	10,29	2,23	1,90	14,42
39. Public Health	8,06	50	27	8,83
40. Agriculture	6,18	60	12	6,90
41. Veterinary	1,59	1	...	1,60
42. Co-operative Credit ...	1,01	...	...	1,01
43. Industries	2,37	36	7	2,80
47. Miscellaneous Departments ...	94	...	...	94
H.—Public Improvements—				
50. Civil Works	47,36	2,97	4,47	54,80
J.—Miscellaneous—				
54A.—Famine Relief ...	20	...	...	20
55. Superannuation Allowances and Pensions.	14,57	7,98	...	22,55
56. Stationery and Printing ...	3,15	...	4	3,19
57. Miscellaneous	5,50	1,66	1,22	8,38
M.—Extraordinary items—				
Extraordinary Charges ...	...	...	...	...
Total expenditure from revenues ...	2,22,88	46,03	13,57	2,82,48

STATEMENT C

Financial Statement of the Capital Revenues of the Government of Assam for the year 1937-38

Heads of Revenue	Budget Estimate for 1937-38
	Trs.
Revenue from Statement A	2,84,74
Unfunded Debt—	
State Provident Funds	15,11
Deposits not bearing interest—	
Fund for Jute propaganda scheme	3
Fund for Co-operative training and education	16
Fund for Survey of jute areas	7
Subvention from the Road Development Fund	11,06
Fund for Economic Development of Rural Areas	78
Depreciation Reserve Fund—Government Presses	17
Total Deposits not bearing interest	12,27
Deposits of Local Funds—	
District Funds	38,00
Other Funds	11,51
Departmental and Judicial Deposits	38,50
Advances	8,75
Suspense	27
Miscellaneous	..
Total deposits of local funds	97,03
Loans and advances by the Provincial Government	8,00
REMITTANCES—	
Remittances within India	76,05
Total Capital Revenues	2,08,46
Total Receipts	4,93,20
Opening balance	22,00
Grand total	5,15,20
Excess of revenue over expenditure from revenues	2,26

STATEMENT C

Financial Statement of the Capital Expenditure of the Government of Assam for the year 1937-38

Heads of Expenditure	Budget estimates for 1937-38			
	Voted	Charged	Excluded areas	Total
	Trs.	Trs.	Trs.	Trs.
Expenditure from Statement B ...	2,22,88	46,03	13,57	2,82,48
Payment of commuted value of pensions not charged to revenue ...	1,61	—33	...	1,28
Payment of retrenched personnel ...	—9			—9
Total	1,52	—33	...	1,19
Unfunded debt—				
State Provident funds		7,78	...	7,78
Deposits not bearing interest—				
Fund for jute propaganda scheme ...		3	...	3
Fund for Survey of jute areas ...		7	...	7
Fund for Co-operative Training and edcation		16	...	16
Appropriation for reduction or avoidance of debt				
Subvention from Road Development Fund		11,06		11,06
Fund for Economic Development of Rural areas		3,28		3,28
Depreciation Reserve Fund—Government Presses		7		7
Total deposits not bearing interest ...		14,67		14,67
Deposits of Local Funds—				
District funds		37,80		37,80
Other funds		11,44		11,44
Departmental and Judicial deposits		37,06		37,06
Advances	1,25	7,51		8,76
Suspense		27		27
Miscellaneous		...	...	...
Total deposits of local funds ...	1,25	94,08	...	95,33
Loans and advances by Provincial Governments.	3,19	...	...	3,19
Remittances—				
Remittances within India ...	...	75,50	...	75,50
Total Capital Expenditure ...	5,96	1,91,70	...	1,97,66
Total Expenditure	2,28,84	2,37,73	13,57	4,80,14
Closing balance				35,06
Grand total				5,15,20
Excess of expenditure charged to revenue over revenue.				

STATEMENT D

SCHEDULE OF DEMANDS FOR GRANTS FOR EXPENDITURE OF THE ASSAM GOVERNMENT FOR THE YEAR 1937-38, AS PRESENTED TO THE LEGISLATIVE ASSEMBLY

No. of grant	Description	Grant — Voted	Reference to pages of detailed estimate
1	2	3	4
		Rs.	
1	Land Revenue	15,92,700	27—38
2	Provincial Excise	4,57,700	39—42
3	Stamps	16,300	43—44
4	Forests	8,64,400	45—48
5	Registration	1,37,700	49—50
6	Charges on account of Motor Vehicles Taxation Act	1,93,900	51—52
7	Railways	25	53
8	Navigation, Embankment and Drainage Works ...	47,500	55
9	General Administration	19,41,700	59—74
10	Administration of Justice	6,92,300	76—81
11	Jails and Convict settlements	4,59,300	83—86
12	Police	23,34,300	87—98
13	Ports and pilotage	6,500	99—100
14	Scientific departments	14,200	101
15	Education (European)	82,500	103—105
16	Education (other than European)	33,17,500	107—122
17	Medical	10,29,300	123—132
18	Public Health	8,04,000	133—140
19	Agriculture	6,18,300	141—151
20	Veterinary	1,59,200	153—155
21	Co-operative	1,00,600	157—158
22	Industries	2,36,800	159—164
23	Miscellaneous departments	93,800	165—167
24	Civil Works (excluding Tools and Plant and establishment)	39,92,700	169—171
25	Tools and Plant and Establishment charges ...	7,53,800	173—175
26	Famine Relief	20,000	177
27	Superannuation allowances and pensions ...	16,08,600	179—180
28	Stationery and printing	3,14,800	181—184
29	Miscellaneous	5,50,300	185—189
30	Extraordinary charges	...	......
31	Loans and advances bearing and not bearing interest	4,44,000	193—195
	Grand total	2,28,84,725	

DETAILED ESTIMATES

OF

REVENUE AND RECEIPTS

FOR THE YEAR

1937-38

I.—CUSTOMS

	Detailed Account No.	Budget Estimate, 1937-38
		Rs.
Share of net proceeds of export duty assigned to Provinces	...	...

IV.—TAXES ON INCOME OTHER THAN CORPORATION TAX

Share of net proceeds assigned to Provinces	...	
Total ...	...	

V.—SALT

Share of net proceeds assigned to Provinces	...	10,000
Total ...	...	10,000

VII.—LAND REVENUE

Ordinary revenue	VIIA	1,14,00,000
Sale of Government States... ...	...	...
Sale-proceeds of waste lands and redemption of land-tax	...	80,000
Rents, etc., of fisheries	...	3,80,000
Rates and cesses on lands	VIIB	1,000
Recoveries of over payments ...	...	500
Collection of payments for services rendered	...	30,000
Miscellaneous	VIIC	13,68,500
Total ...	...	1,32,60,000
Deduct—Refunds	...	—50,000
Total VII.—Land Revenue ...	...	1,32,10,000

DETAILED ACCOUNT No. VIIA.—LAND REVENUE—ORDINARY REVENUE

	Budget Estimate, 1937-38
	Rs.
Fixed collections—	
Old grants	1,13,69,000
Permanently-settled estates	
Temporary settled estates in the Surma Valley...	
" " " in the Assam Valley ...	
Malikana	
Collections from Government estates	31,000
Total ...	**1,14,00,000**

DETAILED ACCOUNT No. VIIB.—LAND REVENUE—RATES AND CESSES ON LANDS

Assam local rates realised from Frontier Tracts	1,000
Total ...	**1,000**

DETAILED ACCOUNT No. VIIC.—LAND REVENUE—MISCELLANEOUS

Grazing and fodder grass	2,80,000
Land registration and mutation fees	1,500
Stone quarries	...
Coal mines	40,000
Mineral oil including petroleum oil revenue ...	6,40,000
Poll, capitation, house and hoe taxes	3,70,000
Sale of maps	6,000
Survey fees	1,000
Miscellaneous receipts	20,000
Hire of elephants	...
Sale of old stores and materials	200
Fees for demarcation and clearance of tea and arable lands	400
Sale of Forms A and B	200
Fees, fines and forfeitures in revenue courts ...	9,000
Survey school fees	200
Total ...	**13,68,500**

VIII.—PROVINCIAL EXCISE

	Detailed Account No.	Budget Estimate, 1937-38
		Rs.
Country spirits	**VIIIA**	**16,50,000**
Country fermented liquors ...	**VIIIB**	**8,500**
Malt liquors	**VIIIC**	**300**
Wines and spirits (foreign liquors other than beer, medicated wines, and commercial spirits) ...	**VIIID**	**1,00,000**
Commercial spirits including denatured spirits and medicated wines	**VIIIE**	**1,600**
Opium	**VIIIF**	**12,65,000**
Hemp and other drugs	**VIIIG**	**5,25,000**
Fines, confiscations and miscellaneous	**VIIIH**	**37,000**
Recoveries of overpayments ...		**500**
Collection of payment for services rendered	**...**	**1,000**
Deduct—**Refunds ...**		**—40,900**
Total VIII—Excise ...		**35,48,000**

DETAILED ACCOUNT No. VIIIA.—EXCISE—COUNTRY SPIRITS

Duty on distillery spirits	10,45,000
License fees for sale of distillery spirits	5,15,000
Receipts from outstills and other systems ...	90,000
Total ...	**16,50,000**

DETAILED ACCOUNT No. VIIIB.—EXCISE—COUNTRY FERMENTED LIQUORS

Receipts from *tari* (license fees, etc.)	8,500
Total ...	**8,500**

DETAILED ACCOUNT No. VIIIC.—EXCISE—MALT LIQUORS

License fees for sale of beer manufactured in India or elsewhere	300
Total ...	**300**

DETAILED ACCOUNT No. VIIID.—EXCISE—WINES AND SPIRITS

Duty on wines and spirits manufactured in India and classed as foreign liquors	55,000
License fees for the sale of foreign liquors generally whether imported or manufactured in India ...	45,000
Total ...	**1,00,000**

DETAILED ACCOUNT No. VIIIE.—EXCISE—COMMERCIAL SPIRITS INCLUDING DENATURED AND MEDICATED WINES

License fees for medicated wines	650
Ditto for commercial spirits	950
Total ...	**1,600**

DETAILED ACCOUNT No. VIIIF.—EXCISE—OPIUM

	Budget Estimate, 1937-38
	Rs.
License fees for the sale of opium	4,20,400
Druggists permits	100
Cost price of opium	1,68,200
Duty on opium	6,76,300
Total ...	**12,65,000**

DETAILED ACCOUNT No. VIIIG.—EXCISE—HEMP AND OTHER DRUGS

Duty on *ganja*	2,58,000
Duty on *bhang*	50
License fees for the sale of *ganja*...	2,66,100
Ditto ditto of *bhang*...	450
Druggists permits	150
License fees for the sale of cocaine and allied drugs	250
Total ...	**5,25,000**

DETAILED ACCOUNT No. VIIIH.—EXCISE—FINES, CONFISCATIONS AND MISCELLANEOUS

Fines and confiscations	29,200
Contribution towards establishment	...
Other items	7,800
Total ...	**37,000**

IX.—STAMPS

A—Non-Judicial—		
Sale of other non-judicial stamps	**IXA**	**4,98,400**
Duty on impressing documents ...	**IXB**	**1,600**
Fines and penalties	...	**4,700**
Miscellaneous	...	...
Deduct—**Refunds ... ...**	...	**—4,700**
Total—Non-Judicial ...	...	**5,00,000**
B—Judicial Court fees—		
Court fees realised in stamps ...	...	...
Sale of stamps	...	**15,55,000**
Fines and penalties	...	**2,000**
Miscellaneous	...	...
Deduct—**Refunds ... ...**	...	**—4,350**
Total—Judicial ...	...	**15,52,650**
Deduct—**Amount transferred to the deposit account of the Khasi States ... ...**	...	**—2,650**
Total IX—Stamps ...	...	**20,50,000**

DETAILED ACCOUNT No. IXA.—STAMPS—A.—NON-JUDICIAL—SALE OF OTHER NON-JUDICIAL STAMPS

	Budget Estimate, 1937-38
	Rs.
Special adhesive stamps	5,000
Notarial stamps	100
Stamps for legal practitioners' licenses	17,000
Share transfer stamps	300
Foreign Bills	...
Agreement stamps	...
Value of stamps paid in Bengal on documents relating to Assam	45,000
Revenue Stamps	42,000
Other stamps	3,89,000
Total ...	4,98,400

DETAILED ACCOUNT No. IXB.—STAMPS—NON-JUDICIAL—DUTY ON IMPRESSING DOCUMENTS

Duty on documents voluntarily brought for adjudication	100
Duty on unstamped or insufficiently stamped documents levied under Chapter IV, Act II of 1899 ...	1,400
Other items	100
Total ...	1,600

DETAILED ACCOUNT No. IXC.—STAMPS—B.—JUDICIAL—MISCELLANEOUS

Adjudication fees	...
Other items	...
Total ...	...

X.—FOREST

	Detailed Account No.	Budget Estimate, 1937-38
		Rs.
Timber and other produce removed from forests by Government agency.	**XA**	**56,050**
Ditto by consumers or purchasers	**XB**	**14,00,000**
Drift and waif wood and confiscated forest produce.	**XC**	**14,000**
Revenue from forests not managed by Government.	**XD**	**47,750**
Miscellaneous	**XE**	**1,70,400**
Receipts in England		
TOTAL	...	**16,88,200**
Deduct—**REFUNDS ... ...**	...	**—18,200**
Deduct—**AMOUNT TRANSFERRED TO THE DEPOSIT ACCOUNT OF THE KHASI STATES.**	...	**—46,000**
TOTAL X.—FOREST ...	...	**16,24,000**

DETAILED ACCOUNT No. XA.—FOREST—TIMBER, ETC., REMOVED FROM FORESTS BY GOVERNMENT AGENCY

(*a*) Timber	5,000
(*a*) (*i*) Timber (sale of sleepers purchased from contractors).	800
(*b*) Firewood and charcoal	...
(*c*) Bamboos	...
(*d*) Grass and other minor produce	50,250
Total	**56,050**

DETAILED ACCOUNT No. XB.—FORESTS—TIMBER, ETC., REMOVED FROM FORESTS BY CONSUMERS OR PURCHASERS

(*a*) Timber	9,86,800
(*a*) (*i*) Timber (sale-proceeds of sleepers taken from coupholders).	...
(*b*) Firewood and charcoal	35,200
(*c*) Bamboos	57,200
(*d*) Grazing and fodder grass	36,000
(*e*) Other minor produce	2,71,000
(*f*) Other items	6,300
(*g*) Commutation fees	7,500
Total	**14,00,000**

DETAILED ACCOUNT No. XC.—FOREST—DRIFT AND WAIF WOOD, ETC.

Drift and waif wood and confiscated forest produce	14,000

DETAILED ACCOUNT No. XD.—FOREST—REVENUE FROM FOREST NOT MANAGED BY GOVERNMENT

	Budget Estimate, 1937-38
	Rs.
(*a*) Duty on foreign timber and other forest produce	41,750
(*b*) Revenue from shared and private forests ...	6,000
Total	**47,750**

DETAILED ACCOUNT No. XE.—FOREST—MISCELLANEOUS

(*a*) Fines and forfeiture	400
(*b*) Other sources	1,70,000
Total	**1,70,400**

XI.—REGISTRATION

	Detailed Account No.	
Fees for registering documents ...	...	1,67,500
Fees for copies of registered documents ...	...	5,000
Miscellaneous	**XIA**	9,000
Deduct—**REFUNDS**	...	—500
TOTAL XI.—REGISTRATION ...		**1,81,000**

DETAILED ACCOUNT No. XIA.—REGISTRATION—MISCELLANEOUS

Sale of old stores and materials	...
Fees for searching records	6,400
Miscellaneous	2,600
Recoveries of over payments	...
Total	**9,000**

XII.—RECEIPTS UNDER MOTOR VEHICLES TAXATION ACT

Receipts under the Provincial Motor Vehicles Taxation Act.	2,07,000
Fees and other receipts	28,000
Deduct—Refunds	—2,000
Total	**2,33,000**

XVII.—IRRIGATION, NAVIGATION, ETC.—B.—NAVIGATION, EMBANKMENTS, ETC.

Recoveries of expenditure			...
Miscellaneous			...
TOTAL XIV-B—NAVIGATION, etc. ...	...	...	...

XX.—INTEREST

Interest on loans and advances by the Provincial Government ...	**XXA**	**76,000**
Interest on arrears of Revenue ...	...	
Deduct—**REFUNDS** ...	...	...
Total XX.—INTEREST ...	...	**76,000**

DETAILED ACCOUNT No. XXA.—INTEREST—INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT

	Budget Estimate, 1937-38
	Rs.
Interest on loans to local boards	5,300
Interest on loans to municipalities	8,400
Interest on loans to landholders and other notabilities, etc.	15,000
Interest on advances to cultivators—	
Under Land Improvement Loans Act ...	600
Under Agriculturists' Loans Act, XII of 1884—Advances in case of distress.	12,000
Interest on loans to co-operative societies ...	3,000
Interest on miscellaneous loans and advances ...	1,000
Interest on advances to Government servants—	
For house-building	28,000
For motor car	2,600
For other conveyances	100
Total ...	76,000

XXI.—ADMINISTRATION OF JUSTICE

	Detailed Account No.	
Sale-proceeds of unclaimed and escheated property.	...	6,000
Court-fees realised in cash ...	**XXIA**	13,000
General fees, fines, and forfeitures ...	**XXIB**	1,61,400
Pleadership and Mukhtearship examination fees.	...	1,100
Miscellaneous fees and fines ...	**XXIC**	13,200
Miscellaneous	**XXID**	800
Recoveries of over payments ...	...	200
Collection of payments for services rendered	...	100
Deduct—**Refunds**	...	—9,800
Total ...		1,86,000

DETAILED ACCOUNT No. XXIA.—ADMINISTRATION OF JUSTICE—COURT-FEES REALISED IN CASH

Process servers' fees	6,000
Ameens' fees	200
Recoveries on account of pauper suits ...	6,800
Other court-fees realised in cash	...
Total ...	13,000

DETAILED ACCOUNT No. XXIB.—ADMINISTRATION OF JUSTICE—GENERAL FEES, FINES AND FORFEITURES

Criminal court forfeiture	2,000
Civil court ditto	300
Magisterial fines	1,55,000
Civil court fines	100
Other general fees, fines and forfeitures ...	3,000
Enrolment fees of pleaders and muktears ...	1,000
Total ...	1,61,400

DETAILED ACCOUNT No. XXIC.—ADMINISTRATION OF JUSTICE—MISCELLANEOUS FEES AND FINES

Other receipts	200
License fees for sale and possession of petroleum ...	13,000
Total ...	13,200

DETAILED ACCOUNT No. XXID.—ADMINISTRATION OF JUSTICE—MISCELLANEOUS

	Budget Estimate, 1937-38
	Rs.
Sale of old stores and materials	300
Sale of forms	200
Other items	300
Total ...	800

XXII.—JAILS AND CONVICT SETTLEMENTS

	Detailed Account No.	
Jails	**XXIIA**	**5,500**
Jails manufactures	**XXIIB**	**58,400**
Recoveries of overpayments ...	...	**100**
Deduct—**Refunds**	...	...
Total ...	...	**64,000**

DETAILED ACCOUNT No. XXIIA.—JAILS AND CONVICT SETTLEMENTS—JAILS

Recoveries of transportation and jail charges from other Governments and States	...
Hire of convicts	600
Sale of stores and materials	100
Miscellaneous	4,800
Total ...	**5,500**

DETAILED ACCOUNT No. XXIIB.—JAILS AND CONVICT SETTLEMENTS—JAIL MANUFACTURES

Manufactory receipts	58,000
Sale of old stores and materials	100
Miscellaneous	300
Total ...	**58,400**

XXIII.—POLICE

Receipts from the General Police Fund	...	**5,000**
Contributions for Railway Police ...	...	...
Police supplied to public departments, private companies and persons ...	...	...
Cash receipts under the Arms Act of 1878	...	**1,400**
Fees, fines and forfeitures	**XXIIIA**	**2,600**
Receipts under sections 13-15 of the Police Act of 1861	...	...
Recoveries on account of pay and other direct charges	...	...
Recoveries of over payments ...	...	**2,100**
Collection of payments for services rendered	...	**600**
Miscellaneous	**XXIIIB**	**5,500**
Deduct—**Refunds**	...	**—200**
Total XXIII.—POLICE ...	...	**17,000**

DETAILED ACCOUNT No. XXIIIA.—POLICE—FEES, FINES AND FORFEITURES

	Budget Estimate, 1937-38
	Rs.
Cattle pound fees and fines (Fees on stray cattle) ...	700
Rent of pounds farmed out	300
Other pound receipts	1,370
Other fees and fines	30
Miscellaneous	...
Sale-proceeds of unclaimed stray cattle ...	200
Tota' ...	2,600

DETAILED ACCOUNT No. XXIIIB.—POLICE—MISCELLANEOUS

General police rewards	150
Recoveries on account of rations	1,500
Recoveries on account of clothing	1,000
Sale of old lead and cartridge cases	250
Sale of old stores and matetials	200
Hire of elephants	...
Sale-proceeds of arms and ammunition ...	200
Sale of lands and houses	200
Miscellaneous	2,000
Total ...	5,500

XXIV.—PORTS AND PILOTAGE

Sale-proceeds of vessels and stores	...
Miscellaneous	...
Total ...	...

XXVI.—EDUCATION

	Detailed Account No.	
A—University—Fees, Government Arts Colleges.	...	**1,18,000**
Fees, Government Professional Colleges.	...	**7,400**
B—Secondary—Fees, Government Secondary Schools.	**XXVIA**	**2,05,000**
C—Primary—Fees, Government Primary Schools.	**XXVIB**	**100**
D—Special—Fees and other receipts, Government Special Schools....	**XXVIC**	**3,700**
E.—General—Contributions ...	...	...
Income from endowments ...	...	**489**
Recoveries of overpayments ...	...	**600**
Collection of payments for services rendered	...	...
Miscellaneous	**XXVID**	**34,911**
Deduct—**Refunds ... ...**	...	**—1,200**
Total XXI.—EDUCATION ...	...	**3,69,000**

DETAILED ACCOUNT No. XXVIA.—EDUCATION—SECONDARY—FEES, GOVERNMENT SECONDARY SCHOOLS

	Budget Estimate, 1937-38
	Rs.
Fees and fines, high schools for boys	1,66,000
Ditto ditto girls	7,000
Ditto, Middle English schools for boys ...	6,000
Middle English schools for girls	1,000
Middle Vernacular schools for boys	200
European and Anglo-Indian schools	24,800
Fees and fines, Middle Vernacular schools for girls	...
Total ...	2,05,000

DETAILED ACCOUNT No. XXVIB.—EDUCATION—PRIMARY—FEES, GOVERNMENT PRIMARY SCHOOLS

Primary schools for boys	100
Ditto for girls	...
Total	100

DETAILED ACCOUNT No. XXVIC.—EDUCATION—SPECIAL—FEES, GOVERNMENT SPECIAL SCHOOLS

Fees and fines, normal or training schools ...	...
Ditto, Madrassas	3,700
Total	3,700

DETAILED ACCOUNT No. XXVID.—EDUCATION—E—GENERAL—MISCELLANEOUS

Sale-proceeds of books	1,000
Sale of old stores and materials	300
Transfer fees	400
Scholarship examination fees	4,000
Other examination fees	100
Miscellaneous...	14,011
Rent of boarding houses	15,100
Total—Miscellaneous ...	31,911

XXVII.—MEDICAL

	Detailed Account No.	
Medical school and college fees ...	...	8,600
Hospital receipts	...	3,500
Mental hospital receipts	XXVIIA	1,700
Sale of medicines	...	900
Contributions	...	1,50,000
Recoveries of over payments ...	...	400
Collection of payments for services rendered	...	17,400
Miscellaneous	...	5,000
Deduct—**Refunds**	...	—5,500
Total ...	...	1,82,000

DETAILED ACCOUNT No. XXVIIA.—MEDICAL—MENTAL HOSPITAL RECEIPTS

	Budget Estimate, 1937-38
	Rs.
Receipts from paying patients	700
Proceeds of patients' labour	700
Other items	300
Total ...	1,700

XXVIII.—PUBLIC HEALTH RECEIPTS

	Detailed Account No.	
Sale-proceeds of sera and vaccines, etc. ...	XXVIIIA	1,07,000
Contributions	...	560
Income from endowments	...	1,640
Recoveries of overpayments	...	100
Collection of payment for services rendered	...	...
Miscellaneous	XXVIIB	7,000
Contribution for economic development of rural areas—		
(a) water supply	...	1,55,000
(b) village sanitation	...	20,000
Deduct—**Refunds**	...	—3,300
Total ...	...	2,88,000

DETAILED ACCOUNT No. XXVIIIA.—PUBLIC HEALTH—SALE-PROCEEDS OF SERA AND VACCINES, ETC.

Sale-proceeds of vaccines	85,000
Sale of quinine by Post Offices...	20,000
Sale of quinine by vaccinators and others ...	2,000
Total ...	1,07,000

DETAILED ACCOUNT No. XXVIIIB.—PUBLIC HEALTH RECEIPTS—MISCELLANEOUS.

Bacteriological examination fees	5,000
Fees for analysis of food-stuff and water... ...	1,400
Miscellaneous	400
Water-rent in Lushai Hills	200
Sale of vaccine and phage to local bodies by Civil Surgeons	...
Total ...	7,000

XXIX.—AGRICULTURE

Agricultural receipts	XXIXA	**86 400**
Recoveries of overpayments ...	...	**300**
Collection of payment for services rendered.	...	**45,832**
Contribution for economic development of rural areas—		
(a) Purchase of boro-irrigation pumps.	...	**20,000**
(b) Grant to Assam Livestock association.	...	**15,000**
(c) Livestock improvement Scheme.	...	**30,000**
Contribution for jute propaganda.	...	**2,600**
Deduct—**Refunds ... ...**	...	**—132**
Total—Agriculture ...		**2,00,000**

DETAILED ACCOUNT No. XXIXA.—AGRICULTURE—AGRICULTURAL RECEIPTS

	Budget Estimate, 1937-38
	Rs.
Sale of seeds, manure and other receipts of seed depôts	24,400
Sale of old stores and materials	...
Potatoes	5,400
Sale of manure and minor farm produce ...	28,300
Other receipts	28,200
Botanical and other public garden receipts ...	100
Total	**86,400**

XXX—VETERINARY

	Detailed Account No.	
Other receipts	XXXA	31,858
Collection of payments for services rendered.		9,142
Deduct—Refunds		...
Total		**41,000**

DETAILED ACCOUNT No. XXXA.—VETERINARY—OTHER RECEIPTS

Hospital receipts		1,200
Miscellaneous receipts...		200
Contributions		30,458
Total ...		**31,858**

XXXI—CO-OPERATIVE CREDIT

Audit fees	14,800
Miscellaneous receipts	200
Contribution for co-operative training and education.	16,000
Deduct—**Refunds**	...
Total ...	**31,000**

XXXII.—INDUSTRIES

Industries	XXXIIA	6,716
Recoveries of overpayments		100
Collection of payments for services rendered. ...		37,184
Deduct—**Refunds**		...
Total		**44,000**

DETAILED ACCOUNT No. XXXIIA.—INDUSTRIES—INDUSTRIES

Receipts from sericultural stations	600
Sale-proceeds of manufactures	2,400
Sale of old stores and materials (industrial schools)	190
Workshop receipts	2,200
Fees, fines, etc.	...
Miscellaneous	1,326
Total ...	**6,716**

XXXVI.—MISCELLANEOUS DEPARTMENTS

	Detailed Account No.	Budget Estimate, 1937-38
		Rs.
Sale of old stores and materials ...		...
Examination fees...		**1,500**
Fees for Inspection of Steam Boilers		**44,500**
Administration of Indian Partnership Act.		**600**
Miscellaneous	XXXVIA	**700**
Receipts in England		...
Contribution from Central Jute Committee for Survey of jute areas.		**7,000**
Deduct—**Refunds ... ...**		**—300**
Total		**54,000**

DETAILED ACCOUNT No. XXXVIA.—MISCELLANEOUS DEPARTMENTS—MISCELLANEOUS

Births, deaths and marriage registration fees.	...	200
Recoveries of overpayments	...	100
Fees for testing cinema installations ...	...	...
Miscellaneous	...	400
Total ...		700

XXXIX—CIVIL WORKS

Rents	...	**1,06,000**
Ferry receipts	...	**76,000**
Tolls on roads	...	**94,000**
Recoveries of expenditure	...	**18,000**
Transfers from Central Road Development Account.	...	**11,05,800**
Miscellaneous	XXXIXA	**2,87,100**
Receipts in England	...	...
Contribution for economic development of rural areas—improvement of village roads.	...	**60,000**
Deduct—**Refunds ... ...**	...	**—2,100**
Total—Civil Works ...		**17,44,800**

DETAILED ACCOUNT No. XXXIXA—CIVIL WORKS—MISCELLANEOUS

Sale of old stores and materials ...	...	
Fees on masonry graves	...	100
Miscellaneous	...	...
Fees for motor permits	...	12,000
Receipt from staging bungalows, encamping ground, etc.		2,75,000
Total—Miscellaneous ...	...	2,87,100

XLIV—RECEIPTS IN AID OF SUPERANNUATION

Contribution for pensions and gratuities.	XLIVA	
Miscellaneous	...	**29,400**
Deduct—**Refund ...**	...	**600**
Total ...	...	**30,000**

DETAILED ACCOUNT No. XLIVA—SUPERANNUATION—CONTRIBUTIONS FOR PENSIONS AND GRATUITIES

	Budget Estimate, 1937-38
	Rs.
Contributions realised under Fundamental Rule 127(*b*).	100
Recoveries on account of leave and pensionary charges of Veterinary Assistant Surgeons lent to Local Bodies.	5,900
Contributions of persons employed under the Private Estates Act X of 1892.	2,200
Recoveries on account of leave and pensionary charges of police employed under sections 13-15 of Police Act.	600
Contributions of officers lent to foreign service ...	4,300
Refund of Gratuity on re-employment	...
Contribution from other Governments, Departments, etc., on share of Public Works establishment.	6,600
Contribution for officers lent to crown Representative Department.	9,700
Total ...	29,400

XLV.—STATIONERY AND PRINTING

	Detailed Account No.	
Sale of plain paper used with stamps	...	31,000
Sales of gazettes and other Government publications.	XLVA	13,000
Other press receipts	XLVB	5,100
Receipts in England		...
Deduct– **Refund** ...	...	—100
Total ...	...	49,000

DETAILED ACCOUNT No. XLVA.—STATIONERY, ETC.—SALES OF GAZETTES AND OTHER PUBLICATIONS

Acts and other books	2 700
Gazettes, Civil Lists and other periodical publications	4,000
Stock forms	6,300
Total ...	13,000

DETAILED ACCOUNT No. XLVB.—STATIONERY, ETC.—OTHER PRESS RECEIPTS

Works done for local and private bodies by Secretariat Press.	350
Printing work done for other Governments ...	2,000
Sale-proceeds of service books	70
Advertisements	1,250
Sale-proceeds of waste paper and other unserviceable materials.	500
Recoveries of overpayments	100
Miscellaneous	830
Total ...	5,100

XLVI.—MISCELLANEOUS

	Detailed Account No.	Budget Estimate, 1937-38
		Rs.
Unclaimed deposits	...	50,000
Sale of old stores and materials ...	...	1,200
Sale of lands and houses	...	...
Fees for Government audit ...	...	9,000
Rents	**XLVIA**	8,600
Rates and taxes	...	1,600
Other fees, fines and forfeitures ...	**XLVIB**	300
Recoveries of overpayments ...		4,000
Collection of payments for services rendered.	...	29,600
Miscellaneous	**XLVIC**	36,300
Receipts in England		...
Contribution for economic development of rural areas—		
Discretionary grants by local officers	...	15,000
Deduct—**Refunds ... ...**	...	—29,600
Total ...	...	**1,26,000**

DETAILED ACCOUNT No. XLVIA.—MISCELLANEOUS—RENTS

Rent of Government buildings not belonging to Public Works Department	200
Rent of circuit houses and serais	600
Other rents	7,800
Total ...	8,600

DETAILED ACCOUNT No. XLVIB.—MISCELLANEOUS—MISCELLANEOUS FEES, FINES AND FORFEITURES

Marriage and burial fees	...
Other items	300
Total ...	300

DETAILED ACCOUNT No. XLVIC.—MISCELLANEOUS—MISCELLANEOUS

Receipts from Circuit Houses	800
Receipts from staging bungalows	15,000
Miscellaneous	14,000
Rebate on passages	5,000
Recoveries on account of outfit allowance	1,500
Total ...	36,300

LOANS AND ADVANCES, ETC.

	Budget Estimate, 1937-38
	Rs.
Advances repayable—	
Civil Advances—	
Objection-book advances	1,25,000
Forest Advances	7,50,000
Permanent Advances—	
Permanent Advances—Civil	...
Total ...	8,75,000

LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT

Loans to Cultivators and local bodies etc..—	
Loans to Municipalities	20,000
Loans to Land-Holders and other Notabilities ...	27,000
Loans to District and other Local Fund Committees	52,000
Advances to Cultivators	4,58,000
Miscellaneous Loans and Advances	9,000
Total ...	5,66,000
Advances to Government servants—	
House building advances	1,75,000
Advances for purchase of Motor cars	56,000
Advances for purchase of other conveyances ...	3,000
Passage advances	...
Other advances	...
Total ...	2,34,000
Total Loans and Advances, etc. ...	8,00,000

Schedule of Demands for Grants

GRANT No. 1

CHARGES ON ACCOUNT OF LAND REVENUE

[HEAD OF ACCOUNT—7.—LAND REVENUE]

I—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses in connexion with the collection and administration of Land Revenue.

Voted :—Rupees fifteen lakhs, ninety-two thousand and seven hundred

Charged :—Rupees sixty thousand and five hundred

II—Sub-heads under which this grant will be accounted for by the **DEPARTMENTS OF LAND REVENUE.**

	Budget estimate, 1937-38	
	Non-excluded areas	Excluded areas
CHARGES OF ADMINISTRATION	Rs.	Rs.
A—General Establishment—		
1. Pay of officer	2,18,000	...
2. Pay of establishment	54,543	*200*
3. Allowances and honoraria Voted	49,550	
3. Allowances and honoraria *Charged*	*3,950*	*50*
4. Contingencies Voted	18,183	
4. Contingencies *Charged*	*1,102*	*10*
5. *Deduct*—Recoveries on account of cost of land acquisition establishment.	—200	...
Total A Voted ...	3,40,076	...
Total A *Charged* ...	*5,052*	*260*
B—Tahsil and other establishments—		
1. Tahsil establishment	80,772	...
2. Partition establishment...	1,365	...
3. Management of private estates	5,239	...
4. Government khas establishment	10,000	...
Total B ...	97,376	...
TOTAL—Charges of Administration ... Voted ...	4,37,452	...
TOTAL—Charges of Administration ... *Charged* ...	5,052	*260*
C—MANAGEMENT OF GOVERNMENT ESTATES ...	34,875	...
D—CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS	5,83,000	*17,000*
E—CHARGES ON ACCOUNT OF FISHERY COLLECTIONS	640	...
F—SURVEY, SETTLEMENT AND RECORD OPERATIONS.		
(*a*) Assam Surveys—		
1. General and Controlling Section	20,160	...
2. Drawing Section	9,967	...
3. Reproduction Section	14,331	...
4. Traverse Section	36,709	...
Total (*a*) Voted ...	81,167	...
Total (*a*) *Charged* ...	...	...

CHARGES OF ADMINISTRATION—*concld.*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
B—TAHSIL AND OTHER ESTABLISHMENTS—			Rs.	Rs.
1—TAHSIL ESTABLISHMENT—				
1—Pay of Establishment—				
Tahsildars (35—120)	5	5	6,428	
Clerks (35—120)—Special pay and Potdars (15—25).	73	73	51,869	
Servants (12—18)	12	10	1,800	
Temporary establishment (not yet sanctioned)			...	
Ditto ditto (sanctioned) ...			17,070	
Leave Allowance			1,000	
Deduct—Probable savings			...	
Total ...			78,167	
2—Allowances and Honoraria—				
Travelling allowance of establishment ...			1,380	
House-rent and other fixed allowances ...			1,200	
Total ...			2,580	
3—Contingencies (Non-contract)—				
Miscellaneous non-contract contingencies ...			25	
TOTAL Tahsil Establishment ...			80,772	
2—PARTITION ESTABLISHMENT—				
1—Pay of Establishment —			1,330	
2—Allowances and Honoraria, etc.—			...	
3—Contingencies (Non-contract)—			35	
Deduct—Recoveries			...	
TOTAL Partition Establishment ...			1,365	
3—MANAGEMENT OF PRIVATE ESTATE UNDER ACT X OF 1892.				
1—Pay of Establishment—				
Clerks (35—150) including special pay ...	6	6	3,274	
Servants (13—18)	1	1	180	
Temporary establishment (sanctioned) ...	3	3	1,260	
Leave allowance			50	
Total ...			4,764	
2—Allowances and Honoraria—				
Travelling allowance			25	
3—Contingencies (non-contract)—				
Miscellaneous non-contract contingencies ...			450	
TOTAL Management of Private Estate under Act X of 1892.			5,239	
4—GOVERNMENT KHAS ESTABLISHMENT—				
1—Pay of establishment			8,043	
2—Contingencies			1,500	
3.—Travelling allowance of establishment ...			457	
TOTAL Khas Establishment ...			10,000	

C.—MANAGEMENT OF GOVERNMENT ESTATES

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
(a) COLLECTION OF REVENUE.				
1—Pay of Establishment—				
Kanungo (53) and Clerk (35—80) ...				
Servants (13—30)				
Temporary establishment				
Leave allowance				
Total ...				
2—Allowances and Honoraria—				
Travelling allowance of establishment ...				
House-rent and other fixed allowances ...				
Total ...				
3—Contingencies (Non-Contract)—				
Commission on collection of rents				
Other non-contract contingencies				
Pay of contingency menials				
Total ...				
Total Collection of Revenue ...				
(b) COLONISATION SCHEMES.				
1—Pay of Officers—				
Colonisation officers (150—450)+S.P. (50) each	3	3	13,748	
Total ...			13,748	
2—Pay of Establishment—				
Overseers and Supervisors (35—50)... ...	4	4	2,042	
Mandals (15—20)	7	7	1,344	
Clerks (60)	1	1	720	
Servants including elephant establishment (12—21)	6	6	1,032	
Allowance to Gaonburas 2(5)			120	
Temporary establishment			354	
Total ...			5,612	
3—Allowances and Honoraria—				
Travelling allowance of ... officers ...			110	
Travelling allowance of ... establishment			365	
Rewards to Government servants			85	
House-rent and other fixed allowances ...			1,900	
Total ...			2,460	
4—Contingencies (Non-Contract)—				
Improvement of communications in colonization areas			5,000	
Pay of contingency menials			530	
Other non-contract contingencies			525	
Total ...			6,055	
Grants-in-aid to Barpathar Development Fund			7,000	
Total Colonisation Schemes			34,875	
Total Management of Government Estates ..			34,875	

D.—CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
1—Pay of Establishment—				
Establishment				
2—Allowances and honararia—				
Rewards under grazing rules				
3—Contingencies—				
Commission on land revenue collections ...			5,33,000	2,000
Commission on poll, hoe and house-taxes ...			22,000	13,000
Commission on grazing dues			24,000	1,000
Loss			4,000	1,000
Total Contingencies ...			5,83,000	17,000
Total charges on account of Land Revenue Collections			5,83,000	17,000

E.—CHARGES ON ACCOUNT OF FISHERY COLLECTIONS

1—Pay of Establishment—				
Temporary establishment			360	...
Servants				
Total ...			360	...
2—Allowances, etc.—				
House-rent and other fixed allowances ...			20	...
Total ...			20	...
3—Contingencies—				
Other non-contract contingencies			100	...
Pay of contingency menials			160	...
Total				

F.—SURVEY AND SETTLEMENT

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38: Non-excluded areas	Budget estimate, 1937-38: Excluded areas
			Rs.	Rs.
ASSAM SURVEYS.				
1—General and Controlling Section—				
1—Pay of officers—				
Director of Surveys' allowance (*Charged*) ...				
Superintendent S. P. ( ). (680—1,000) + Voted ...	1	1	10,954	
Charged ...				
Total Voted ...			10,954	
Total *Charged*...				
2—Pay of Establishment—				
Clerks (25—200)	6	6	6,281	
Servants (15—30)	3	5	1,135	
Temporary establishment not yet sanctioned...				
Temporary establishment sanctioned ...				
Leave allowance			100	
Total ...			7,516	
3—Allowances and Honoraria—				
Travelling allowance of officers Voted ...			700	
Travelling allowance of officers *Charged* ...			...	
Ditto of establishment ...			...	
Total Voted ...			700	
Total *Charged* ...			...	
4—Grants in aid, Contribution, etc.—				
Contribution payable to the Survey of India (*Charged*)			...	
5—Contingencies—				
Rates and taxes (charged)				
Purchase of books, maps, etc.			20	
Other non-contract contingencies			800	
Pay of contingency menials			170	
Total Non-Contract Contingencies			990	
Total—General and Controlling Section Voted ...			20,160	
Total—General and Controlling Section *Charged* ...				

F—SURVEY AND SETTLEMENT—*contd.*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
ASSAM SURVEYS—*concld.*			Rs.	Rs.
2—Drawing Section—				
1—Pay of Establishment—				
Draftsmen (40—100)	9	9	7,834	
Temporary establishment			2,133	
Deduct—Probable savings				
Total ...			9,967	
2—Allowances and Honoraria—				
Travelling allowance of establishment ...				
Total ...				
3—Contingencies—				
Job (contract) work				
Other Contingencies				
Total Non-contract Contingencies ...				
TOTAL Drawing Section... ...			9,967	
3—Reproduction Section—				
1—Pay of Establishment—				
Permanent establishment (20—90) ...	18	18	9,074	
Servants (15—30)	9	8	1,741	
Temporary establishment			1,616	
Total ...			12,431	
2—Allowances and Honoraria—				
Travelling allowance of establishment ...			...	
3—Contingencies—				
Other non-contract contingencies ...			400	
Purchase of materials and plant ...			1,500	
Total Non-Contract Contingencies ...			1,900	
TOTAL Reproduction Section			14,331	
4—Traverse Section—				
1—Pay of Establishment—				
Permanent establishment	19	19	15,299	
Servants	17	14	2,282	
Temporary establishment			10,128	
Deduct—Probable savings				
Total ...			27,709	
2—Allowances and Honoraria—				
Travelling allowance of establishment ...			5,500	
Total ...			5,500	
3—Contingencies—				
Purchase of tents, store, etc. ...			500	
Construction of survey station and pillars ...			1,000	
Other non-contract contingencies ...			2,000	
Total Non-Contract Contingencies			3,500	
Deduct—Recoveries from private and wards estate.				
Total Traverse Section ...			36,709	

F.—SURVEY AND SETTLEMENT—*contd.*

	Numbers		Budget estimate, 1937-38	
	1936-37	1937-38	Non-excluded areas	Excluded areas
			Rs.	Rs.
2. SETTLEMENT OPERATIONS (PARTIES)				
1. Pay of officers—				
Settlement officers... Voted (300—1,500)—S. P.	1			
Settlement officers... *Charged* (1,500—2,100)—(S. P. 150).				
Assistant Settlement Officers (150—850)—S.P.				
Leave allowance				
Total ... Voted ...				
Total ... *Charged* ...				
2. Pay of Establishment—				
Clerks (40—120)	1			
Servants (12—20)				
Supervising Kanungoes (40—50)				
Mandals (12—25)				
Temporary establishment				
Total ...				
3. Allowances and honoraria—				
Travelling allowance of Officers Voted ...				
Travelling allowance of Officers *Charged* ...				
Travelling allowance of establishment ...				
Rewards to Government servants... ...				
House rent and other fixed allowances ...				
Total ... Voted ...				
Total ... *Charged* ...				
4. Contingencies—				
Purchase and repair of tents				
Purchase, feed and keep of elephants ...				
Instruments, appliances and apparatus ...				
Job (contract) work				
Purchase of books, maps, etc.				
Rates and taxes (*Charged*)				
Pay of contingency menials				
Other non-contract contingencies... ...				
Total Non-Contract Contingencies ...				
Deduct—Recoveries				
TOTAL Settlement Operations—(Parties). Voted ...				
TOTAL Settlement Operations—(Parties). *Charged* ...				

F.—SURVEY AND SETTLEMENT—*concld.*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
3. SURVEY SCHOOLS				
1. Pay of Officers—				
Principal (150—450)+Special pay Rs. (50) ...	1	1	6,000	
Total ...			6,000	
2. Pay of Establishment—				
Teaching Staff (45—90)	3	3	2,544	
Compounder (30—40), special pay (5) ...	1	1	540	
Clerk (40—60)	1	1	720	
Servants (14—30)	8	8	1,813	
Temporary Establishment (sanctioned) ...			800	
Special pay to Superintendent of Hostels ...			290	
Total ...			6,707	
3. Allowances and Honoraria—				
Travelling allowance of officers			...	
Travelling allowance of establishment ...			30	
House-rent and other fixed allowances ...			240	
Total ...			270	
4. Contingencies—				
Instruments, appliances and apparatus ...			200	
Purchase of books and maps, etc.... ...			23	
Other non-contract contingencies... ...			800	
Pay of Contingency menials			140	
Total Non-Contract Contingencies ...			1,163	
TOTAL Survey Schools ...			14,140	

G.—LAND RECORDS

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
(*a*) SUPERINTENDENCE				
1. Pay of Officers—				
Assistant Director (250—850) Special pay (100)	1	1	7,200	
Leave allowance				
Total ... Voted ...			7,200	
Total ... *Charged* ...			...	
2. Pay of Establishment—				
Servant (13—18)	1	1	144	
Total ...			144	
3. Allowances and Honoraria—				
Travelling allowance of officers			1,400	
Ditto of establishment ...			100	
Total ...			1,500	
4. Contingencies—				
Miscellaneous contingencies			...	
Total Superintendence Voted ...			8,844	
Total Superintendence *Charged* ...				

G.—LAND RECORDS—*concld.*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
(*b*) DISTRICT CHARGES.				
Kanungo Establishment.				
1. Pay of Establishment—				
Registrar Kanungoes and Assistant Registrar Kanungoes (40—100)	26	26	22,721	...
Supervising Kanungoes (35—65)	90	90	48,798	*564*
District Mandals (15—25)	1,224	1,229	2,67,109	*2,905*
Temporary establishment			3,318	*50*
Leave allowance			...	...
Special pay of Supervising Kanungoes ...			12,240	*120*
Peons (13—18) (servants)	1	1	144	...
Deduct—Probable savings ...				
Total ... Voted			3,54,330	*3,639*
Total ... *Charged* ...				
2. Allowances and Honoraria—				
Travelling allowance of establishment ...			16,550	*359*
Rewards			6,250	*145*
Total ...			22,800	504
3. Contingencies—				
Instruments, appliances and apparatus ...			2,165	*40*
Rates and taxes (Charged)			79	*48*
Other non-contract contingencies			40	...
Total Non-Contract Contingencies Voted ...			2,205	...
Total Non-Contract Contingencies *Charged* ...			79	*88*
Pay of contingency menials			648	...
Miscellaneous contract contingencies ...			7,300	*105*
Total Contract Contingencies ...			7,948	*105*
Total District Charges Voted			3,87,283	...
Total District Charges *Charged* ...			79	*4,336*

H.—ASSIGNMENTS AND COMPENSATIONS

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
Malikana			33,000	...
Other Compensation			2,100	...
Raja of Tippera State (Charged)			*20,795*	...
Ghulla Zemindars (Goalpara) (Charged) ...			*9,266*	...
Sayer Compensation (Charged)			*1,182*	...
Payments of Naga Hills Khatdars and Katakis (Charged)			...	*2,359*
Malikana of grazing taxes			2,500	...
Total ... Voted ...			37,600	...
Total ... *Charged* ...			*31,243*	*2,359*

I.—WORKS

	Numbers 1936-37	Numbers 1937-38	Non-excluded areas	Excluded areas
(*a*) ORIGINAL WORKS				
In charge of civil officers—				
1. Settlement			...	
2. Land Records			150	
3. Assam Surveys			...	
4. District Administration, etc.			300	
Total (*a*) ...			450	
(*b*) REPAIRS				
Repairs—				
1. Settlement			...	...
2. Land Records			2,055	*100*
3. Assam Surveys			...	...
4. District Administration, etc.			1,800	...
Total (*b*)			3,855	*100*
Total Works			4,305	*100*

K.—CHARGES IN ENGLAND

	Numbers 1936-37	Numbers 1937-38	Non-excluded areas	Excluded areas
(*a*) Expenditure of the High Commissioner for India—				
Stores for India			733	
(*b*) Expenditure of the Secretary of State for India—				
Other charges			2,680	
Total			3,413	

GRANT No. 2
CHARGES ON ACCOUNT OF PROVINCIAL EXCISE
[HEAD OF ACCOUNT—8.—PROVINCIAL EXCISE]

I.—**ESTIMATE** of the amount required in the year ending **March 31, 1938, to defray the expenses in connexion with the collection and administration of Excise.**

Voted :—Rupees four lakhs, fifty-seven thousand and seven hundred.

Charged :— Rupees twenty-four thousand and one hundred.

II.—Sub-heads under which this grant will be accounted for by the **DEPARTMENT OF EXCISE :**

	Budget estimate, 1937-38	
	Non-excluded areas	Excluded areas
A.—SUPERINTENDENCE—	Rs.	Rs.
1. Pay of officers	22,994	
2. Pay of establishment	17,720	
3. Allowances and honoraria	2,700	
4. Contingencies	2,170	
TOTAL Superintendence	45,584	
B.—DISTRICT EXECUTIVE ESTABLISHMENT—		
1. Pay of officers	47,368	...
2. Pay of establishment	1,31,278	*5,448*
3. Allowances and honoraria	48,770	*1,090*
4. Contingencies Voted	23,970	...
4. Contingencies *Charged*	*176*	*830*
TOTAL—District Executive Establishment Voted ...	2,51,386	...
TOTAL—District Executive Establishment *Charged* ...	*176*	*7,368*
C.—DISTILLERIES ... ... Voted ...	24,756	
C.—DISTILLERIES ... ... *Charged* ...	*877*	
D.—COMPENSATIONS (Charged)	2,660	
E.—COST OF OPIUM SUPPLIED TO THE PROVINCIAL EXCISE DEPARTMENT ... ... Voted ...	1,35,000	...
E.—COST OF OPIUM SUPPLIED TO THE PROVINCIAL EXCISE DEPARTMENT *Charged* ...	...	*13,000*
F.—LOSS OR GAIN BY EXCHANGE ... Voted ...		
F.—LOSS OR GAIN BY EXCHANGE *Charged* ...		
G.—WORKS—		
Original works	225	
Repairs	350	
TOTAL—Works ... ... Voted ...	575	
TOTAL—Works *Charged* ...	...	
H.—CHARGES IN ENGLAND ... Voted ...	374	
H.—CHARGES IN ENGLAND *Charged* ...	...	
For rounding Voted ...	+25	...
For rounding *Charged* ...	*—13*	*+32*
GRAND TOTAL Voted ...	4,57,700	...
GRAND TOTAL *Charged* ...	*3,700*	*20,400*

III.—**Details of the foregoing :—*See* following pages**

A—SUPERINTENDENCE

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
1—Pay of Officers—				
Commissioner of Excise (1,200—2,250) +Special pay (150.)	1	1	22,994	
Total ...			22,994	
2—Pay of Establishment—				
Clerks (30—350)...	13	13	16,178	
Servants (15—30) +Special pay 1(1) ...	5	5	1,142	
Temporary establishment			...	
Leave allowance			400	
Total ...			17,720	
3—Allowances and Honoraria—				
Travelling allowance of officers ...			2,057	
Travelling allowance of establishment ...			623	
House rent and other fixed allowances ...			20	
Total ...			2,700	
4—Contingencies—				
Purchase of typewriters, etc.			...	
Purchase of books, maps, etc.			70	
Other non-contract contingencies			260	
Total—Non-Contract Contingencies ...			330	
Pay of contingency menials			240	
Miscellaneous contract contingencies ...			1,600	
Total—Contract Contingencies			1,840	
TOTAL—Superintendence			45,584	

B.—DISTRICT EXECUTIVE ESTABLISHMENT

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
1. Pay of Officers—				
Superintendents of Excise (250—850) — S. P. 1(75)	8	8	46,368	...
Leave allowances			1,000	...
Total ...			47,368	...
2. Pay of Establishment—				
Excise Inspectors (100—250) and Sub-Inspectors (75—100) — S. P. 3(35)	47	47	72,146	*3,460*
Allowance to official vendors	...	...	...	*612*
Clerks (35—100)	27	27	22,415	...
Servants (12—24) — S. P. 6(4)	151	145	25,994	*1,076*
Boat and elephant establishment (14—20) ...			...	...
Temporary establishment			12,723	...
Leave allowance			...	*300*
Deduct—Probable savings			—2,000	...
Total ...			1,31,278	*5,448*
3. Allowances and Honoraria—				
Travelling allowance of officers ...			12,000	...
Travelling allowance of establishment ...			25,200	*860*
Rewards to Government servants in excise and opium cases			9,770	*230*
House rent and other fixed allowances... ...			1,800	...
Total ... Voted ...			48,770	...
Total ... *Charged* ...			...	*1,090*
4. Contingencies—				
Purchase of typewriters and duplicators ...			...	...
Rates and taxes (Charged)			*176*	...
Secret service expenditure			900	*100*
Charges for excise collections			2,800	...
Rewards to outsiders in excise and opium cases			12,250	*250*
Purchase of books, maps, etc.			...	...
Other non-contract Contingencies ...			4,650	*350*
Total—Non-Contract Contingencies Voted ...			20,600	...
Total—Non-Contract Contingencies *Charged* ...			*176*	*700*
Pay of contingency menials			120	...
Miscellaneous Contract contingencies ...			3,250	*130*
Total—Contract contingencies Voted ...			3,370	...
Total—Contract contingencies *Charged* ...			...	*130*
Total—District Executive Establishment ... ... Voted ...			2,51,386	...
Total—District Executive Establishment ... ... *Charged* ...			*176*	*7,368*

C.—DISTILLERIES

	Numbers		Budget estimate, 1937-38	
	1936-37	1937-38	Non-excluded areas	Excluded areas
			Rs.	Rs.
1. Pay of Establishment—				
Clerk (35—80) and Supervisor (25—35) ...	2	2	1,021	
Excise Inspectors (100—250) and Sub-Inspectors (75—100).	9	9	19,258	
Servants (13—20)	20	20	3,488	
Allowance to clerk			120	
Temporary establishment			...	
Total ...			**23,887**	
2. Allowances and Honoraria—				
Travelling allowance of officers ...			...	
Travelling allowance of establishment ...			350	
House-rent and other fixed allowances ...			144	
Total ...			494	
3. Contingencies—				
Rates and taxes (*Charged*)			877	
Other non-contract contingencies ...			...	
Total—Non-Contract Contingencies Voted			...	
Total—Non-Contract Contingencies *Charged*			877	
Pay of contingency menials			25	
Miscellaneous contract contingencies ...			300	
Total—Contract Contingencies ...			325	
4. Grant-in-aid, contribution, etc.— Fees paid to the Central Government for analysis of excisable articles.			50	
TOTAL—Distilleries Voted ...			**24,756**	
TOTAL—Distilleries *Charged* ...			877	

G.—WORKS

Original works— In charge of civil officers			225	
Repairs— Repairs			350	
TOTAL—WORKS Voted ...			575	
TOTAL—WORKS *Charged* ...			...	

H.—CHARGES IN ENGLAND

Expenditure of the High Commissioner for India—				
Leave salaries and deputation pay ...			...	
Sterling overseas pay			...	
Stores for India			374	
Total Voted ...			374	
Total *Charged* ...			...	

GRANT No. 3

CHARGES ON ACCOUNT OF STAMPS

[HEAD OF ACCOUNT—9.—STAMPS]

I—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses in connexion with the collection and administration of Revenue from Stamps.

Voted :—Rupees sixteen thousand and three hundred.

Charged :—Rupees twenty-two thousand and five hundred.

II—Sub-heads under which this grant will be accounted for by the Department of STAMPS :—

	Budget estimate, 1937-38	
	Non-excluded areas	Excluded areas
	Rs.	Rs.
A.—NON-JUDICIAL ... (*Charged*) ...	*10,900*	*100*
B.—JUDICIAL ... (*Charged*) ...	*11,400*	*100*
C.—SUPERINTENDENCE	1,208	...
D.—COST VALUE OF STAMPS SUPPLIED FROM CENTRAL STORES	15,000	
E.—COST OF STAMPS SUPPLIED FROM PROVINCIAL STAMP STORES	50	
For rounding	+42	
GRAND TOTAL... Voted ...	16,300	
GRAND TOTAL... *Charged* ...	*22,300*	*200*

III—Details of the foregoing :—*See* next page

A.—NON-JUDICIAL—CHARGES FOR THE SALE OF STAMPS

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
1.—Contingencies—				
Discount on sale of stamps (Charged)			*10,900*	*100*
TOTAL—Charges for the sale of stamps { *Voted...*			...	...
{ *Charged...*			*10,900*	*100*

B.—JUDICIAL— CHARGES FOR THE SALE OF STAMPS

	Numbers 1936-37	Numbers 1937-38	Non-excluded areas	Excluded areas
1.—Contingencies—				
Discount on sale of adhesive stamps (Charged) ...			*10,710*	*90*
Discount on sale of stamps for copies (Charged) ...			*690*	*10*
TOTAL Charges for the sale of stamps { Voted ...			...	...
{ *Charged* ...			*11,400*	*100*

JUDICIAL AND NON-JUDICIAL—C—SUPERINTENDENCE

	Numbers 1936-37	Numbers 1937-38	Non-excluded areas	Excluded areas
1—Pay of Establishment—				
Servants (15—20)	1	1	228	
Leave allowance			20	
Total ...			248	
2—Allowances, Honoraria, etc.—				
Honoraria				
3—Contingencies—				
Other non-contract contingencies				
Total Non-Contract Contingencies ...				
Miscellaneous contract contingencies			960	
Total Contract Contingencies ...			960	
Total Superintendence ...			1,208	

GRANT No. 4

CHARGES ON ACCOUNT OF FOREST

[HEAD OF ACCOUNT—10,—FOREST.]

I.—ESTIMATED of the amount required in the year ending March 31, 1938, to defray the expenses in connexion with the collection of Forest revenue and the administration of the FOREST DEPARTMENT.

Voted :—Rupees eight lakhs sixty-four thousand and four hundred.

Charged :—Rupees three lakhs nine thousand and one hundred.

II.—Sub-heads under which this grant will be accounted for by the FOREST DEPARTMENT :—

		Budget estimate, 1937-38	
		Non-excluded areas	Excluded areas
A.—CONSERVANCY AND WORKS		Rs.	Rs.
I. Timber and other produce removed from forests by Government agency.		3,600	*550*
II. Timber and other produce removed from forests by consumers and purchasers and cost of sleepers taken from coupe holders.		27,550	*4,100*
III. Drift and Waif wood and confiscated forest produce		810	*30*
IV. Revenue from forests not managed by Government		...	...
V. Rent of leased forests and payments to shareholders in forests managed by Government.		26,000	...
VI. Live-Stock, Stores, Tools and Plant		19,490	*1,470*
VII. Communications and buildings		1,15,760	*16,330*
VIII. Organisation, Improvement and extension of forests		70,840	*11,860*
IX. Miscellaneous		24,500	*1,660*
X. Suspense		...	...
TOTAL—Conservancy and Works ...		2,88,550	*36,000*
B.—ESTABLISHMENT—			
1. Pay of Officers ...	Voted	1,07,350	...
	Charged	*1,37,580*	*21,850*
2. Pay of establishment		3,61,150	41,850
3. Allowances and honoraria	Voted	71,570	...
	Charg d	*23,400*	*15,030*
4. Contingencies ...	Voted	36,450	...
	Charged	*2,400*	*3,300*
5. Grant in aid, contribution, etc.	Voted	3,600	...
	Charged	*1,000*	*600*
Deduct—Amount transferred to the Deposit Account of the Khasi States.		—4,300	...
TOTAL—Establishment...	Voted	5,75,820	...
	Charged	*1,64,380*	*82,630*
C.—Loss or gain by exchange ...	Voted	...	...
	Charged	...	...
D.—CHARGES IN ENGLAND	Voted	...	...
	Charged	*26,100*	...
For rounding ...	Voted	+30	...
	Charged	*+20*	*—30*
GRAND TOTAL ...	Voted	8,64,400	
	Charged	*1,90,500*	*1,18,600*

III—DETAILS of the foregoing :—*See* following pages

10.—FOREST—A—CONSERVANCY, MAINTENANCE AND REGENERATION

	Number		Budget estimate, 1937-38	
	1936-37	1937-38	Non-excluded areas	Excluded areas
I. Timber and other produce removed from the forests by Government Agency—			Rs.	Rs.
(a) Timber			250	
(b) Fire-wood and charcoal			150	50
(c) Other minor produce			3,200	500
Total ...			3,600	550
II. Timber and other produces—				
(a) Removed from forests by consumers and purchasers			27,550	4,100
(b) Cost of sleepers taken from coupe-holders			...	...
Total ...			27,550	4,100
III. Drift and Waif wood and confiscated forest produce			810	30
IV. Revenue from forests not managed by Government			...	...
V. Rent of leased forests and payment to shareholders in forests managed by Government ...			26,000	...
VI. Live-Stock, Stores, Tools and Plant—				
Purchase of cattle			...	...
Feed and keep of cattle			15,760	1,000
Purchase of stores, tools and plant ...			3,730	470
Total VI ...			19,490	1,470
VII. Communications and buildings—				
Roads and bridges			51,910	2,225
Buildings			47,650	12,145
Other works			15,200	1,960
Goalpara Forest Tramway			1,000	...
Total VII ...			1,15,760	16,330
VIII. Organisation, Improvement and extension of forests—				
Demarcation			8,485	2,322
Regeneration			44,305	9,203
Fire-protection			10,140	...
Other works			7,910	335
Total VIII ...			70,840	11,860
IX. Miscellaneous—				
Law charges			2,830	...
Clothing			5,085	875
Other charges			16,585	785
Total IX ...			24,500	1,660
X. Suspense—				
Debit			4,800	...
Credit			—4,800	...
TOTAL A—Conservancy and Works ...			2,88,550	36,000

10.—FOREST—B—ESTABLISHMENT

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
1. Pay of officers—				
Conservators (1,750—2,150), (Charged) ...	*1*	*1*	*21,500*	...
Deputy Conservators superior officers (325—1,350), (Charged)	*15*	*14*	*1,16,080*	*16,200*
Extra Assistant Conservators (250—750) ...		19	1,07,350	5,650
Temporary Forest Officer { Voted			...	...
Temporary Forest Officer { *Charged* ...			...	...
Pay of Recruits of the Indian Forest Scrviee (Charged)			...	...
Deduct—Probable savings { Voted			...	...
Deduct—Probable savings { *Charged* ...			...	...
Total ... { Voted			1,07,350	...
Total ... { *Charged* ...			*1,37,580*	*21,850*
Pay of establishment—				
Subordinate Forest establishment, Dispensary establishment, office establishment ...	983	932	2,65,800	35,200
Servants (13—30)		42	69,750	3,250
Temporary establishment			12,180	1,220
Leave allowances			19,720	2,880
Deduct—Probable savings			—6,300	—700
Total			3,61,150	41,850
2. Allowances and honoraria—				
Cost of passages (Charged)				
Travelling allowance of officers ... { Voted			...	...
Travelling allowance of officers ... { *Charged*			*22,900*	*1,800*
Travelling allowance of establishment ...			69,270	11,000
House-rent and other fixed allowances { Voted			2,300	...
House-rent and other fixed allowances { *Charged*			...	*2,130*
Ration compensation allowance			...	100
Medical treatment of members of Superior and Superior Civil Services { Voted			...	...
Medical treatment of members of Superior and Superior Civil Services { *Charged*			*500*	...
Total ... ... { Voted			71,570	...
Total ... ... { *Charged*			*23,400*	*15,030*
3. Non-contract contingencies—				
Rates and taxes (Charged)			*2,400*	*200*
Other non-contract contingencies			36,450	3,100
Total ... ... { Voted			36,450	...
Total ... ... { *Charged*			*2,400*	*3,300*
4. Grant-in-aid, contribution, etc.—				
Contribution for training of forest subordinates			3,000	...
Contribution of Indian Forest Service recruits (Charged)			*1,000*	...
Contribution for medical attendance ...			600	600
Contribution for passage of officer transferred to and from other Governments (Charged)			...	...
Total ... ... { Voted			3,600	...
Total ... ... { *Charged*			*1,000*	*600*
Deduct—Amount transferred to the Deposit Account of the Khasi States			—4,300	... ...
TOTAL—Establishment ... { Voted			5,75,820	...
TOTAL—Establishment ... { *Charged*			*1,64,380*	*82,630*

E.—CHARGES IN ENGLAND

Expenditure of the High Commissioner for India—				
Leave salaries and deputation pay (Charged) ...			...	...
Sterling overseas pay (Charged)			*26,100*	...
3. Stores for India			...	...
Total charges in England { Voted ...			...	...
Total charges in England { *Charged* ...			*26,100*	...

GRANT No. 5

CHARGES ON ACCOUNT OF REGISTRATION

[HEAD OF ACCOUNT—11.—REGISTRATION]

I.—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses in connection with the collection of registration fees and the administration of the Registration Department.

Voted :—Rupees one lakh thirty-seven thousand and seven hundred.

Charged :—Rupees eight hundred.

II.—Sub-heads under which this grant will be accounted for by the REGISTRATION DEPARTMENT :—

	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
	Rs.	Rs.
A.—DISTRICT CHARGES—		
1. Pay of officers	69,275	
2. Pay of establishment...	56,784	
3. Allowances and honoraria	1,650	
4. Contingencies ... Voted	9,764	
4. Contingencies ... *Charged*	*760*	
Total Voted ...	1,37,473	
Total *Charged* ...	*760*	
B.—WORKS—		
Original Works		
Repairs	210	
Total, Works Voted ...	210	
Total, Works *Charged* ...	...	
For rounding Voted ...	+17	
For rounding *Charged* ...	*+40*	
GRAND TOTAL Voted ...	1,37,700	
GRAND TOTAL *Charged* ...	*800*	

III.—Details of the foregoing :—*See* next page

A—DISTRICT CHARGES

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
1—Pay of Officers—				
Special Sub-Registrars (225—350) and Sub-Registrars (75—200)	36	35	69,275	
Total ...			69,275	
2—Pay of Establishment—				
Clerks 40 (40—100) special pay 2(5) and Muharrirs 41 (30—40)	83	83	40,819	
Servants (13—18)	39	40	7,465	
Temporary establishment			8,000	
Leave allowance			500	
Total ...			56,784	
3—Allowances and Honoraria—				
Travelling allowance of officers			900	
Ditto of establishment ...			350	
Other non-recurring allowances			400	
Total ...			1,650	
4—Contingencies—				
Rates and taxes (Charged)			*760*	
Other non-contract contingencies			1,264	
Total—Non-Contract Contingencies—Voted ...			1,264	
Total—Non-Contract Contingencies—*Charged* ...			*760*	
Pay of contingency menials			204	
Cost of binding registers			1,300	
Miscellaneous contract contingencies ...			6,996	
Total—Contract Contingencies ...			8,500	
Total—District Charges—Voted ...			1,37,473	
Total—District Charges—*Charged* ...			*760*	

B—WORKS

Original Works—				
In charge of Civil Officers				
Repairs—				
Repairs			210	
Total			210	

GRANT No. 6.

CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACT

[HEAD OF ACCOUNT—12—CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACT]

I.—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the charges on account of Motor Vehicles Taxation Act.

Voted :—Rupees one lakh, ninety three thousand and nine hundred.

Charged :—Rupees two thousand and one hundred.

II.—Sub-heads under which this grant will be accounted for by the GENERAL DEPARTMENT :—

	Budget estimate, 1937-38	
	Non-excluded areas	Excluded areas
	Rs.	Rs.
A. CHARGES FOR COLLECTION	7,752	*1,496*
B. INSPECTION OF MOTOR VEHICLES ...	5,131	*600*
C. COMPENSATION TO LOCAL BODIES, ETC. ...	1,81,000	
For rounding	+17	*+4*
GRAND TOTAL Voted ...	1,93,900	...
GRAND TOTAL *Charged* ...	...	*2,100*

III.—Details of the foregoing :—*See* next page

A. CHARGES FOR COLLECTION

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
1. Pay of establishment—				
Clerk (35—90)...		1	852	...
Temporary establishment			5,900	*996*
Total ...			6,752	*996*
2. Contingencies—				
Other non-contract contingencies			1,000	*500*
Total ...			1,000	*500*
Total, A { Voted ...			7,752	1,496
Total, A { *Charged* ...			...	...

B. INSPECTION OF MOTOR VEHICLES

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
1. Pay of establishment—				
Inspector of motor vehicles (150—350) ...	1	1	3,751	...
Servants (13-18)	1	1	180	...
Total ...			3,931	...
2. Allowances and honoraria—				
Travelling allowance of officers			...	*600*
Travelling allowance of establishment ...			1,200	...
House-rent and other allowances			...	...
Total ...			1,200	*600*
3. Contingencies—				
Books, maps, etc....			...	...
Other non-contract contingencies			...	...
Total ...			...	...
Total—Inspection of motor vehicles ...			5,131	*600*

GRANT No. 7.

CHARGES ON ACCOUNT OF RAILWAYS.

[HEADS OF ACCOUNT—15A.—STATE RAILWAYS AND 15D.—MISCELLANEOUS RAILWAY EXPENDITURE.]

I.—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses in connexion with the administration of Railways.

Voted :—Rupees twenty-five.

Charged :—Nil—

II.—Sub-heads under which this grant will be accounted for by the PUBLIC WORKS DEPARTMENT :—

	Budget estimate, 1937-38	
	Non-excluded area	Excluded areas
	Rs.	Rs.
15A.—STATE RAILWAYS—WORKING EXPENSES—		
15D.—MISCELLANEOUS RAILWAY EXPENDITURE	25	
Total ...	25	
GRAND TOTAL... Voted ...	25	
GRAND TOTAL... *Charged* ...	...	

GRANT No. 8.

CHARGES ON ACCOUNT OF NAVIGATION (EXCLUDING ESTABLISHMENT AND TOOLS AND PLANT).

[HEADS OF ACCOUNT—18B.—NAVIGATION, EMBANKMENTS AND DRAINAGE WORKS.

I.—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses in connexion with the administration of Navigation, etc.

Voted :—Rupees forty-seven thousand and five hundred.

Charged :—Rupees three hundred.

II.—Sub-heads under which this grant will be accounted for by the PUBLIC WORKS DEPARTMENT.

		Budget estimate, 1937-38	
		Non-excluded areas	Excluded areas
		Rs.	Rs.
18B.—NAVIGATION, EMBANKMENTS AND DRAINAGE WORKS—			
1 Works		...	
2 Extensions and improvements		6,000	
3 Maintenance and repairs		35,000	
4 Grants-in-aid		5,800	
5 Pensionary charges from other Government Departments	Voted ...	700	
	Charged ...	*300*	
For rounding		...	
Total, Navigation, etc. ...	Voted ...	47,500	
	Charged ...	*300*	

CHARGES ON ACCOUNT OF INTEREST ON DEBT AND OTHER OBLIGATIONS

[HEADS OF ACCOUNT.—22—INTEREST ON DEBT AND OTHER OBLIGATIONS.]

I.—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses in connexion with the payment of Interest on Debt and other Obligations.

Charged :—Rupees three lakhs, fifty-nine thousand and eight hundred.

II.—Sub-heads under which this grant will be accounted for by the FINANCE DEPARTMENT.

—	Budget estimate, 1937-38	
	Non-excluded areas	Excluded areas
22.—INTEREST ON DEBT AND OTHER OBLIGATIONS—	Rs.	Rs.
A.—Interest on Ordinary Debt—		
Interest on Loans taken from the Central Government ...	*87,300*	
B.—Interest on Unfunded Debt—		
State Provident Funds—		
Interest on General Provident Fund	*3,36,000*	
" " *Indian Civil Service Provident Fund* ...	*32,500*	
" " *Indian Civil Service (Non-European members) Provident Fund*	*1,600*	
" " *Contributory Provident Funds* ...	*2,400*	
" " *Miscellaneous Provident Funds* ...	...	
Total B	*3,72,500*	
C.—Interest on other obligations		
D.—Transfers to other Accounts—		
Deduct—Interest transferred to Commercial Departments—Forests	...	
Deduct—Interest portion of equated payments on account of commuted value of pensions	*—1,00,000*	
Total D	*—1,00,000*	
For rounding	...	
Grand Total (charged)	*3,59,800*	

GRANT No. 9.

CHARGES ON ACCOUNT OF GENERAL ADMINISTRATION

[HEAD OF ACCOUNT—25.—GENERAL ADMINISTRATION.]

I.—ESTIMATE of the amount r quired in the year ending March 31, 1938, to defray the expenses in connexion with the administration of General Administratuon.

Voted :—Rupees nineteen lakhs, forty-one thousand and seven hundred.

Charged :—Rupees thirteen lakhs, sixty-one thousand and two hundred.

II.—Sub-heads under which this grant will be accounted for by the DEPARTMENTS of GENERAL ADMINISTRATION :—

—	Budget estimate, 1937-38	
	Non-excluded areas	Excluded areas
	Rs.	Rs.
HEAD OF PROVINCE, EXECUTIVE COUNCIL AND MINISTERS.		
A.—1. Salary of the Governor (Charged)	*66,000*	
2. Grants-in-aid, contribution, etc. (Charged)	*600*	
B.—Sumptuary allowance of the Governor (Charged)	*6,000*	
C.—Staff and Household of the Governor—		
(a)—Military Secretary and his establishment—		
1. Pay of officers	*26,820*	
2. Pay of establishment	*20,928*	
3. Allowances and honoraria	*7,800*	
4. Contingencies	*6,852*	
5. Grants-in aid, contribution, etc.	*600*	
Total C (a) (Charged)	*63,000*	
(b)—Maintenance and repairs of furnishing official residences (Charged)	*8,216*	
Total C (Charged) ...	*71,216*	
D.—Expenditure from contract allowance (Charged)	*16,600*	
E.—Tour expenses (Charged)	*55,000*	
F.—Secretarial Staff of Governor—	...	
1. Pay of officers	*26,400*	
2. Pay of establishment	*11,880*	
3. Allowances and honoraria	*1,000*	
4. Contingencies	*4,000*	
Total F (Charged)	*43,280*	
G—Executive Council ... ... Voted	952	
Charged ...	*7,053*	
H—Ministers ... ... Voted	41,000	
Charged	*1,18,000*	
TOTAL—Head of Province, etc. Voted	41,952	
Charged	*3,83,749*	
LEGISLATIVE BODIES.		
I.—Provincial Legislative Assembly—		
1. Pay of officers Voted	11,000	
Charged	*1,000*	
2. Allowances and honoraria Voted	81,000	
Charged	*1,000*	
Total I Voted	92,000	
Charged...	*2,000*	
J.—Legislative Assembly Department Voted	33,553	
Charged... ...	*2,325*	
K.—Provincial Legislative Council—		
1. Pay of officers Voted	5,000	
Charged	...	
2. Pay of establishment	4,760	
3. Allowances and honoraria	15,400	
4. Contingencies...	10,100	
Total K Voted	35,260	
Charged	...	
L.—Elections for Legislatures...	2,247	
TOTAL Legislative Bodies Voted	1,63,060	
Charged	*4,325*	

		Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS.		Rs.	Rs.
M.—(*a*) Civil Secretariat—			
1. Pay of officers	Voted ...	33,010	
	Charged ...	*1,12,050*	
2. Pay of establishment...	...	2,33,386	
3. Allowances and honoraria ...	Voted ...	4,500	
	Charged ...	*3,000*	
4. Contingencies	...	20,350	
5. *Deduct*—Contribution by Central Government.	Voted ...	—2,000	
	Charged ...	*—3,000*	
Total M (*a*) ...	Voted ...	2,89,246	
	Non-voted ...	*1,12,050*	
(*b*) Legislative Department	...	11,568	
N.—*Public Service Commission* (*Charged*) ...	...	*63,926*	
O.—Board of Revenue	Voted ...	9,786	
	Charged ...	*40,000*	
P.—Director of Land Records, etc.—			
1. Pay of officers	...	20,698	
2. Pay of establishment	...	20,627	
3. Allowances and honoraria... ...	...	2,000	
4. Contingencies	...	2,500	
5. *Deduct*—Contribution by Central Government.	...	—4,800	
Total P ...	Voted ...	41,025	
	Charged ...	...	
Q.—Local Fund Audit Establishment—			
1. Pay of officers... ...	...	9,450	
2. Pay of establishment ...	...	36,979	
3. Allowances and honoraria	...	13,300	
4. Contingencies	...	1,525	
Total Q ...	...	61,254	
TOTAL, Secretariat and Headquarters Establishments.	Voted ...	4,12,879	
	Charged ...	*2,15,976*	
R.—Commissioners—			
1. Pay of officers	Voted ...	9,779	
	Charged ...	*72,000*	
2. Pay of establishment ...	...	60,467	
3. Allowances and honoraria ...	Voted ...	2,000	
	Charged ...	*6,415*	
4. Contingencies ...	Voted ...	6,200	
	Charged ...	*231*	
TOTAL Commissioners ...	Voted ...	78,446	
	Charged ...	*78,646*	

		Budget estimate, 1937-38	
		Non-excluded areas	Excluded areas
DISTRICT ADMINISTRATION.		Rs.	Rs.
S.—General Establishment—			
1. Pay of officers	Voted ...	5,02,106	32,055
	Charged ...	*2,13,100*	*1,05,900*
2. Pay of establishment	...	2,80,030	*72,496*
3. Allowances and honoraria ...	Voted ...	36,455	...
	Charged ...	*18,000*	*21,400*
4. Contingencies	Voted ...	77,895	...
	Charged ...	*225*	*23,075*
5. Contribution and grants-in-aid ...	...	—10,982	*—27,000*
Total S ...	Voted ...	8,85,504	...
	Charged ...	*2,31,325*	*2,27,926*
T.—Subdivisional establishment	...	1,04,214	*24,012*
U.—Other Establishments—			
(*a*) Process-serving establishment ...	Voted ...	1,79,777	...
	Charged ...	...	*3,123*
(*b*) Launch establishment ...	Voted ...	5,852	...
	Charged ...	...	*2,460*
(*c*) Staging bungalow establishments	Voted ...	16,420	...
	Charged ...	*2,540*	*3,374*
Total U ...	Voted ...	2,02,049	...
	Charged ...	*2,540*	*8,957*
TOTAL—District Administration ...	Voted ...	11,91,767	...
	Charged ...	*2,33,865*	*2,60,895*
V.—Discretionary grants by the Heads of Provinces	...	37,500	...
W.—Works—			
(*a*) Original Works—			
1. District Administration	...		
2. Other charges	...		
Total (*a*)	...		
(*b*) Repairs —			
1. District Administration	...	200	50
2. Other Charges	...	...	...
Total (*b*)	...	200	50
Total Works... ...	...	200	50
X.—CHARGES IN ENGLAND—			
(*a*) Expenditure of the High Commissioner for India	Voted ...	14,053	
	Charged ...	*1,81,000*	
(*b*) Expenditure of the Secretary of State for India ...	Voted ...	1,800	
	Charged ...	*2,680*	
Total X...	Voted ...	15,853	
	Charged ...	*1,83,680*	
For rounding ...	Voted ...	+43	...
	Charged ...	—41	+55
GRAND TOTAL	Voted ...	19,41,700	...
	Charged ...	*11,00,200*	*2,61,000*

III—Details of the foregoing :—*See* following pages

HEAD OF PROVINCE, AND MINISTERS, ETC.

	Numbers		Budget estimate, 1937-38	
	1936-37	1937-38	Non-excluded areas	Excluded areas
A.—SALARY OF THE GOVERNOR (5,500)			Rs.	Rs.
(Charged)	*1*	*1*	*66,000*	
Grant-in-aid, etc.—				
Contribution for passages (Charged)			*600*	
B.—SUMPTUARY ALLOWANCE OF THE GOVERNOR *(Charged)*			*6,000*	
C.—STAFF AND HOUSEHOLD OF THE GOVERNOR—				
(*a*) Military Secretary and his establishment—				
1. Pay of officers—				
Military Secretary (1,505)	*1*	*1*	*18,060*	
Aide-de-Camp (730)	*1*	*1*	*8,760*	
Total *(Charged)* ...			*26,820*	
2. Pay of Establishment—				
Clerks (60—450)	*4*	*4*	*12,943*	
Servants (14—30)	*15*	*15*	*3,678*	
Sub-Assistant Surgeon [70—200+Special pay (20)]	*1*	*1*	*1,960*	
Servants (non-pensionable)	*3*	*3*	*960*	
Lump provision for change in personal staff of the Governor			*1,387*	
Total *(Charged)* ...			*20,928*	
3. Allowances and Honoraria—				
Travelling allowance of Officers			*3,000*	
Travelling allowance of establishment... ...			*2,500*	
House-rent and other fixed allowances... ...			*1,400*	
Grants for Uniforms			*900*	
Total *(Charged)* ...			*7,800*	
4. Contingencies—				
Purchase of typewriters and duplicators ...				
Purchase of books, etc.			*1,200*	
Other non-contract contingencies			*5,652*	
Total *(Charged)* ...			*6,852*	
5. Grants-in-aid, Contribution, etc.—				
Contribution for passage of officers transferred from other Governments or Departments, etc. ...			*600*	
Total C (*a*) *(Charged)* ...			*63,000*	
(*b*) Maintenance and repairs of furnishings of official residences—				
1. Contingencies—				
Furniture grant			*4,216*	
Furniture to be purchased on change of appointment			*4,000*	
Total C (*b*) *(Charged)* ...			*8,216*	
Total C *(Charged)*			*71,216*	
D.—EXPENDITURE FROM CONTRACT ALLOWANCE.				
Motor car maintenance including pay of chauffeurs and handyman			*12,100*	
Other contract contingencies			*4,500*	
Total D *(Charged)* ...			*16,600*	
E.—TOUR EXPENSES.				
Towing charges			*15,000*	
Payments and presents for services rendered on tour			*2,500*	
Special trains and haulage of saloon carriages ...			*15,000*	
Purchase and up-keep of motor car and lorries ...			...	
Miscellaneous tour expenses			*22,500*	
TOTAL—E *(Charged)* ...			*55,000*	

HEAD OF PROVINCE, AND MINISTERS, ETC.—*contd.*

	Numbers		Budget estimate, 1937-38	
	1936-37	1937-38	Non-excluded areas	Excluded areas
F.—SECRETARIAL STAFF OF GOVERNOR—			Rs.	Rs.
1. Pay of officers—				
Secretary (1,000—2,250) + *Special pay* (150)		1	26,400	
Total (*Charged*)			26,400	
2.—Pay of establishment—				
Clerks (30—450)		6	11,044	
Servants (14—20)		5	836	
Total (*Charged*)... ...			11,880	
3.—Allowances, etc.—				
Travelling allowance of officers			1,000	
Total (*Charged*)... ...			1,000	
4.—Contingencies—				
Books, maps, etc.			300	
Purchase of typewriters			375	
Other non-contract contingencies			975	
TOTAL Non-Contract Contingencies (*Charged*) ...			1,650	
Pay of contingency menials			50	
Other contract contingencies			2,300	
TOTAL Contract Contingencies (*Charged*) ...			2,350	
Total Contingencies (*Charged*)... ...			4,000	
Total F—Secretarial Staff of Governor (*Charged*)			43,280	
G.—EXECUTIVE COUNCIL.				
1. Pay of Officers—				
Members (3,500) ...	2	2	7,000	
TOTAL (*Charged*) ...			7,000	
2. Pay of Establishment—				
Clerks (250—400)	2	2	795	
Servants (15—25)	8	8	152	
TOTAL ...			947	
3. Allowances and Honoraria—				
Travelling allowance of officers (*Charged*) ...			53	
Travelling allowance of establishment ...			5	
TOTAL Voted ...			5	
TOTAL *Charged* ...			53	
TOTAL G—Executive Council Voted ...			952	
TOTAL G—Executive Council *Charged* ...			7,053	
H.—MINISTERS—				
1. Pay of Officers—				
Ministers Voted 3,500	2		7,000	
Ministers *Charged* 1(2,800) *and* 4(1,800) ...		5	1,10,000	
Total Voted ...			7,000	
Total *Charged* ...			1,10,000	
2. Pay of Establishment—				
Clerks (250—400)	2	5	24,000	
Servants (15—25)	9	21		
Leave allowance				
Temporary establishment				
Total			24,000	
3. Allowances and Honoraria—				
Travelling allowance of officers Voted ...			...	
Travelling allowance of officers *Charged* ...			8,000	
Ditto of establishment ...			4,500	
Total Voted ...			4,500	
Total *Charged* ...			8,000	

HEAD OF PROVINCE, EXECUTIVE COUNCIL AND MINISTERS—*concld.*

	Numbers		Budget estimate, 1937-38	
	1936-37	1937-38	Non-excluded areas	Excluded areas
			Rs.	Rs.
H.—MINISTERS				
4. Contingencies—				
Rates and taxes			...	
Books maps etc.			2,500	
Other non-contract contingencies				
Total Non-contract contingencies			2,500	
Pay of contingency menials				
Other contract contingencies			3,000	
Total Contract Contingencies ...			3,000	
Total H.—Ministers { Voted ...			41,000	
Total H.—Ministers { *Charged* ...			*1,18,000*	
LEGISLATIVE BODIES				
I.—PROVINCIAL LEGISLATIVE ASSEMBLY—				
1. Pay of Officers—				
Speaker (1,000)		1	} 11,000	
Deputy Speaker		1	}	
President (*1,000*) (*Charged*)		1	*1,000*	
Total { Voted ...			11,000	
Total { *Charged* ...			*1,000*	
2. Allowances and Honoraria—				
Travelling allowance of officers { Voted ...			81,000	
Travelling allowance of officers { *Charged* ...			*1,000*	
Total ... { Voted ...			81,000	
Total ... { *Charged* ...			*1,000*	
Total Provincial Legislative Assembly. { Voted ...			92,000	
Total Provincial Legislative Assembly. { *Charged* ...			*2,000*	
J.—LEGISLATIVE ASSEMBLY DEPARTMENT				
1. Pay of Officers—				
Secretary (400—700)	1	1	6,000	
Total...			6,000	
2. Pay of establishment—				
Clerks (50—340)		8	10,297	
Servants (15—30)		9	1,656	
Temporary establishment			500	
Leave allowance			300	
Total...			12,753	
3. Allowances and honoraria—				
Travelling allowance of officers			...	
Travelling allowance of establishment ...			200	
Honorarium			800	
Total			1,000	
4. Contingencies—				
Rates and taxes (*Charged*)			*2,325*	
Books, maps, etc.			1,500	
Other non-contract contingencies... ...			700	
Total Non-Contract Contingencies { Voted			2,200	
Total Non-Contract Contingencies { *Charged*			*2,325*	
Pay of contingency menials			600	
Other contract contingencies			11,000	
Total Contract Contingencies ...			11,600	
Total Legislative Assembly Department { Voted			33,553	
Total Legislative Assembly Department { *Charged*			*2,325*	
K.—PROVINCIAL LEGISLATIVE COUNCIL				
1. Pay of Officers—				
President	1	1	} 5,000	
Deputy President	1	1	}	
Total			5,000	
2. Pay of Establishment—				
Clerks (55—340)		3	3,660	
Servants (15—30)		3	712	
Leave allowance			388	
Total ...			4,760	

LEGISLATIVE BODIES—*concld.*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
3. Allowances and Honoraria—				
Travelling allowance of officers Voted ...			15,000	
Travelling allowance of officers *Charged* ...			...	
Ditto of establishment ...			100	
Honorarium			300	
Total ... Voted ...			15,400	
Total ... *Charged* ...			...	
4. Contingencies—				
Rates and taxes (*Charged*)			...	
Books, maps, etc.			1,000	
Other non-contract contingencies			600	
Total Non-Contract Contingencies			1,600	
Pay of contingency menials			500	
Other contract contingencies			8,000	
Total Contract Contingencies			8,500	
Total Provincial Legislative Council Voted ...			35,260	
Total Provincial Legislative Council *Charged* ...			...	
L.—ELECTION FOR LEGISLATURES				
1. Pay of Officers—				
Election Officer			247	
Total			247	
2. Pay of Establishment—				
Temporary establishment			...	
Total			...	
3. Allowances and honoraria—				
Travelling allowance of officers			...	
Travelling allowance of establishment ...			...	
Honorarium			...	
Total			...	
4. Contingencies—				
Charges in connection with the preparation of electoral rolls.			...	
Election charges			2,000	
Total			2,000	
Total, Election charges			2,247	

SECRETARIAT AND HEADQUARTERS ESTABLISHMENT.

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
M. (a)—CIVIL SECRETARIAT (EXCLUDING THE LEGISLATIVE DEPARTMENT)				
			Rs.	Rs.
1. Pay of Officers—				
Secretaries to Government Voted ... ... / *Charged* (*1,000—2,250—*S. P. (*150—400*).	*3*	*3*	*89,050*	
Under-Secretaries Voted (250—850)+S.P (200)	1	1	8,400	
Under-Secretaries *Charged (450—1,350)+* S. P. (*200*).	*1*	*1*	*11,000*	
Deputy Secretary (900—1,200)+S.P. (150)	1	1	16,050	
Registrar (500—800)	1	1	8,560	
Officers on special duty ... Voted ...			......	
Officers on special duty ... *Charged* ...			*12,000*	
Total Voted ...			33,010	
Total *Charged* ...			*1,12,050*	
2. Pay of Establishment—				
Clerks (30—450)+Special Pay, 7(9—75) ...	111	115	2,13,353	
Servants (15—30)+P. P. 1(5)	51	51	11,378	
Temporary establishment			8,000	
Leave allowance			1,375	
Deduct—Probable savings			—720	
Total ...			2,33,386	
3. Allowances and Honoraria—				
Travelling allowance of officers Voted ...			2,300	
Travelling allowance of officers *Charged* ...			*1,000*	
Ditto of establishment			800	
House-rent and other fixed allowances ...			1,200	
Cost of passages (*Charged*)			*2,000*	
Medical treatment of members of superior and non-superior civil services. Voted ...			...	
Medical treatment of members of superior and non-superior civil services. *Charged* ...			...	
Honorarium			...	
Section writing			200	
Other non-recurring allowances ...			...	
Total ... Voted ...			4,500	
Total ... *Charged* ...			*3,000*	
4. Contingencies—				
Purchase of typewriters			850	
Purchase of books, maps, periodicals and newspapers			2,300	
Other non-contract contingencies ...			2,800	
Total non-contract contingencies			5,950	
Pay of contingency menials ...			250	
Other contract contingencies			14,150	
Total Contract Contingencies ...			14,400	
5. Contributions, etc.—				
Deduct—Contribution by Central Government for proportionate cost of Secretariat Officer and staff dealing with Assam Rifles Voted			—2,000	
Deduct—Contribution by Central Government for proportionate cost of Secretariat Officer and staff dealing with Assam Rifles *Charged*			*—3,000*	
TOTAL —M(a) Civil Secretariat (Excluding Legislative Department. Voted ...			2,89,246	
TOTAL —M(a) Civil Secretariat (Excluding Legislative Department. *Charged* ...			*1,12,050*	

SECRETARIAT AND HEADQUARTERS ESTABLISHMENT

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
M(*b*).—CIVIL SECRETARIAT (LEGISLATIVE DEPARTMENT)				
1. Pay of Establishment—			Rs.	Rs.
Clerks (60—450)	4	6	9,840	
Servants (15—30)	5	5	1,728	
Temporary establishment				
Leave allowances				
Total ...			11,568	
TOTAL M(*b*).—Legislative Department ...			11,568	
N.—PUBLIC SERVICE COMMISSION				
1. *Pay of Officers*—				
Chairman (1,750)		*1*	*19,250*	
Members (1,250)		*2*	*27,500*	
Secretary (550)		*1*	*6,050*	
Total ...			*52,800*	
2. *Pay of Establishment*—				
Clerks (3[illegible]—200)		*4*	*3,575*	
Servant (14—20)		*10*	*1,551*	
Total ...			*5,126*	
3. *Allowances, honoraria*—				
Travelling allowance of ... Officers ...			*600*	
Travelling allowance of ... Establishment...			*400*	
Total ...			*1,000*	
4. *Contingencies*—				
Purchase of books, maps				
Purchase of typewriter				
Other Non-Contract Contingencies			*2,000*	
Total Non-Contract Contingencies ...			*2,000*	
Pay of contingency menials			*100*	
Other Contract contingencies			*2,900*	
Total —Contract Contingencies ...			*3,000*	
Total—Public Service Commission (*Charged*)			*63,926*	
O.—BOARD OF REVENUE				
1. Pay of Officers—				
Member (3,500)		*1*	*38,500*	
Total (*Charged*) ...			*38,500*	
2. Pay of Establishment—				
Clerks (50—300)		3	4,675	
Servants (14—25)		5	1,111	
Total ...			5,786	
3. Allowances and honoraria—				
Travelling of officers			*1,500*	
Ditto of establishment			500	
Total ... Voted ...			500	
Total ... *Charged* ...			*1,500*	
4. Contingencies—				
Books, maps, etc.				
Purchase of typewriter				
Other Non-Contract Contingencies ...			3,500	
Total ...			3,500	
Total Board of Revenue Voted ...			9,786	
Total Board of Revenue *Charged* ...			*40,000*	

SECRETARIAT AND HEADQUARTERS ESTABLISHMENT—*concld.*

	Numbers		Budget estimate, 1937-38	
	1936-37	1937-38	Non-excluded areas	Excluded areas
P—DIRECTOR OF LAND RECORDS, ETC.			Rs.	Rs.
1. Pay of Officers—				
Director of L nd Re:ords, etc. (1,000—2,250), +Special pay (150)	1	1	20,698	
Total ...			20,698	
2. Pay of Establishment—				
Clerks (50—350)	12	12	18,726	
Servants (14—30)	5	5	1,028	
Leave allow. nce			600	
Elephant establishment (11—20)... ...	1	1	273	
Total ...			20,627	
3. Allowances, etc.—				
Travelling allowance of officers			1,200	
Ditto of establishment... ...			800	
Total ...			2,000	
4. Contingencies—				
Purchase of books, etc			80	
Other non-contract contingencies... ...			420	
Total Non-contract Contingencies ...			500	
Pay of contingency menials			192	
Other contract contingencies			1,808	
Total Contract Contingencies			2,000	
5. *Deduct*—Contribution payable by the Central Government for the services of the Commissioner of Income-tax			—4,300	
TOTAL Director of Land Recods, etc. Voted ...			41,025	
Charged ...			...	
Q.—LOCAL FUND AUDIT ESTABLISHMENT				
1—Pay of Officers—				
Examiner of Local Accounts (500—750)+ S. P. (50)	1	1	9,450	
Total ...			9,450	
2.—Pay of Establishment—				
Auditors and Audit clerks (50—400) ...	15	15	33,050	
Servants (3—20)	10	11	1,813	
Temporary Establishment (sanctioned) ...			1,616	
Leave allowance			500	
Total ...			36,979	
3.—Allowances, Honoraria, etc.—				
Travelling allowance of ... Officers ...			2,400	
Establishment ...			10,900	
Total ...			13,300	
4.—Contingencies—				
Purchase of typewriter				
Rates and taxes				
Purchase of books, maps, etc.			25	
Other non-contract contingencies... ...			1,500	
Total Non-contract contingencies			1,525	
TOTAL—Local Fund Audit Establishment ... Voted ...			61,254	
Charged ...			...	

R.—COMMISSIONERS

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
1—Pay of Officers—				
Commissioners (Charged) (3,000)	*2*	*2*	*72,000*	
Personal Assistants (150—450) +S. P. 1(30-60)	2	2	9,779	
Total ... Voted ...			9,779	
Total ... *Charged* ...			*72,000*	
2—Pay of Establishment—				
Superintendent and Clerks (50—325)+P. P. 1(10).	37	36	51,854	
Servants (15—25)	21	21	4,209	
Leave allowances			2,000	
Temporary establishment				
Private Estate Department—				
Clerks (50—100)+S. P. (20) and 1(5) ...	2	2	2,239	
Leave allowances			165	
Total ...			60,467	
3.—Allowances and Honoraria—				
Remuneration to copyists (Charged)			*115*	
Travelling allowance of officers Voted ...			100	
Travelling allowance of officers *Charged* ...			*300*	
Ditto of establishment			1,900	
House-rent and other fixed allowances. Voted ...			...	
House-rent and other fixed allowances. *Charged* ...			*6,000*	
Cost of Passage *(Charged)*				
Total ... Voted ...			2,000	
Total ... *Charged* ...			*6,415*	
4.—Contingencies—				
Rates and taxes (Charged)			*231*	
Purchase of books, maps, periodicals and newspapers.			310	
Other non-contract contingencies ...			990	
Purchase of typewriters and duplicators ...			...	
Total Non-contract Contingencies Voted ...			1,300	
Total Non-contract Contingencies *Charged* ...			*231*	
Pay of contingency menials			156	
Other contract contingencies			4,744	
Total Contract contingencies ...			4,900	
Total Commissioners Voted ...			78,446	
Total Commissioners *Charged* ...			*78,646*	

DISTRICT ADMINISTRATION

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas.
S.—GENERAL ESTABLISHMENT			Rs.	Rs.
1—Pay of Officers—				
Deputy Commissioners Voted (1,000—2,250)	3	2	38,454	
Deputy Commissioners *Charged* (1,000—2,250)	*10*	*9*	*1,90,513*	*51,200*
Political Officers				*25,600*
Assistant Political Officers				*14,000*
Police Officers employed on District Administration (325—1,450).				*6,700*
Assistant Commissioners (450—1,350) + *Overseas pay* 2(150—250)+Special pay 1(100).	*15*	*12*	*79,800*	
Extra Assistant Commissioners (250—1,000) ...	86	80	4,31,479	*22,917*
Sub-Deputy Collectors	16	13	41,569	*9,138*
Special pay				*8,400*
Deduct—Probable savings ... Voted ...			—9,396	
Deduct—Probable savings ... *Charged* ...			*—57,213*	
Total ... Voted ...			5,02,106	...
Total ... *Charged* ...			*2,13,100*	*1,37,955*
2—Pay of Establishment—				
(*a*) Chief Office Establishment—				
Clerks (35—275)	165	184	1,53,324	34,102
Interpreters (16—40)	49	65	480	16,864
Political Jamadars		4	...	1,895
Servants (13—25)	143	182	22,111	13,085
Temporary establishment			2,126	258
Elephant establishment (14—22)	7	9	1,513	716
Leave allowances...			2,500	500
Deduct—Probable savings				
Total ...			1,82,054	67,420
(*b*) Treasury Establishment—				
Clerks (35—200)...	78	79	82,639	3,982
Servants (13—18)	19	19	3,637	
Potdars (16—35)	30	30	8,700	894
Temporary establishment			2,000	
Leave allowance			1,000	200
Total ...			97,976	5,076
Total—Pay of Establishment ...			2,80,030	72,496
3—Allowances, honoraria, etc.—				
Cost of passages (Charged) ...			*3,500*	
Travelling allowance of officers Voted ...			29,000	1,500
Travelling allowance of officers *Charged* ...			*13,000*	...
Ditto of establishment. Chief Office estt. ...			1,730	10,500
Ditto of establishment. Treasury estt. ...			825	3,100
Rewards to Government servants. Voted ...			500	...
Rewards to Government servants. *Charged* ...			...	
House-rent and other fixed allowances of officers. Voted ...			1,800	
House-rent and other fixed allowances of officers. *Charged* ...			*1,200*	
Medical treatment of members of superior and non-superior Civil Services. Voted ...				5,200
Medical treatment of members of superior and non-superior Civil Services. *Charged* ...			*300*	...
House-rent and other fixed allowances of establishment. Chief Office estt. ...			150	200
House-rent and other fixed allowances of establishment. Treasury estt. ...			450	450
Section-writing			2,000	450
Total ... Voted ...			36,455	21,400
Total ... *Charged* ...			*18,000*	

DISTRICT ADMINISTRATION—*contd.*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
4—Contingencies—				
Rewards to district and village officers ...			820	500
Allowance to district and village officers for stationery			850	150
Purchase of books, maps, periodicals and newspapers			525	225
Purchase of typewriter and duplicator ...			700	700
Rates and taxes { *Chief Office estt. (Charged)* ...			25	...
Rates and taxes { *Treasury estt. (Charged)* ...			200	...
Other non-contract contingencies			...	...
Other non-contract contingencies			4,500	3,000
Total—Non-contract Contingencies { Voted ...			7,395	...
Total—Non-contract Contingencies { *Charged* ...			225	4,575
Pay and allowances of contingency menials. { Chief Office estt. ...			6,000	1,000
Pay and allowances of contingency menials. { Treasury estt. ...			...	...
Other contract contingencies. { Chief Office estt. ...			61,000	17,000
Other contract contingencies. { Treasury estt. ...			3,500	500
Total—Contract Contingencies ...			70,500	18,500
5. Contribution, etc.—				
Contribution to the Central Government for internal immigration work in district offices			5,018	
Deduct—Contribution payable by the Central Government for general political administration by the Political officers and for cost of Interpreters appointed for dealing with Naga Tribes in the loose area (Charged).				—27,000
Deduct—Amount transferred to the deposit account of the Khasi States.			—16,000	
Total ...			—10,982	—27,000
Total General Establishment { Voted ...			8,85,504	
Total General Establishment { *Charged* ...			2,31,325	2,27,926
T.—SUBDIVISIONAL ESTABLISHMENT				
1. Pay of Establishment—				
Interpreters (12 – 35)—Personal pay (5)... ...	41	42	344	10,111
Clerks (35—150)...	104	106	85,434	9,444
Servants (4—18)...	91	91	14,761	2,107
Elephant establishment (13—22)	9	9	2,250	...
Temporary establishment			900	100
Boat establishment				
Leave allowances			1,500	500
Deduct—Probable savings			—3,000	—1,000
Total ...			1,02,189	21,262
2. Allowances and Honoraria—				
Travelling allowance			1,225	2,550
House-rent and other fixed allownces ...			800	200
Total ...			2,025	2,750
TOTAL Subdivisional Establishment ...			1,04,214	24,012
U.—OTHER ESTABLISHMENTS				
(a) Process-serving Establishments—				
1—Pay of Establishment—				
Nazirs (35—120)	39	36	29,798	
Peons (13—18)	602	627	1,09,829	2,670
Temporary process-servers			19,600	...
Deduct—Probable savings			—1,800	—97
Total ...			1,57,427	2,573

DISTRICT ADMINISTRATION—*contd.*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
2. Allowances and Honoraria—				
House-rent and other fixed allowances ...			675	*25*
Rewards to process-serving peons ...			1,875	*25*
Travelling allowance			2,200	*100*
Total ...			4,750	*150*
3. Contingencies—				
Process-serving charges			17,600	*400*
Rates and taxes			...	...
Total—Non-contract contingencies ...			17,600	*400*
Total—Process-serving establishments { Voted ...			1,79,777	...
Total—Process-serving establishments { *Charged* ...			...	*3,123*
(*b*) Launch Establishment, Steamer "Lindsay"—				
1. Pay of Establishment—				
Serangs, drivers, etc. (15—60)	8	10	2,284	*930*
Leave allowance			100	*150*
Total			2,384	*1,080*
2. Allowances and Honoraria—				
House-rent and other fixed allowances... ...			288	...
Travelling allowance			30	*125*
Total			318	*125*
3. Contingencies—				
Uniform of crews			50	*50*
Repair of steamers (Dockyard services) ...			100	*250*
Other non-contract contingencies			...	*930*
Total—Non-contract contingencies ...			150	*1,230*
Miscellaneous—Contract Contingencies ...			3,000	*25*
Pay of contingency menials			...	...
Total—Contract Contingencies			3,000	*25*
Total T (*b*)			5,852	*2,460*
(*c*)—Staging Bungalow Establishment—				
1. Pay of establishment—				
Establishment and allowance (13—15) ...	2	2	...	*419*
Total				*419*
2. Allowances and Honoraria—				
House-rent and other fixed allowances ...				
Total				

DISTRICT ADMINISTRATION—*concld.*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 — Non-excluded areas	Budget estimate, 1937-38 — Excluded areas
			Rs.	Rs.
3. Contingencies—				
Rents			1,500	...
Rates and Taxes (Charged)...			2,540	155
Total—Non-contract Contingencies — Voted ...			1,500	...
Total—Non-contract Contingencies — *Charged*...			2,540	155
Pay of contingency menials			10,500	2,000
Other contract contingencies			4,000	800
Total—Contract Contingencies ...			14,500	2,800
4. Contribution, Etc.—				
Subsidy to the lessee of Nongpoh dak bungalow for servants.				
Contribution to the Rivers Steam Navigation Company for maintenance of floating dak bungalows.			420	
Ditto for maintenance of dak bungalows ...			...	
Total ...			420	
Total Staging bungalow establishment. — Voted ...			16,420	...
Total Staging bungalow establishment. — *Charged*...			2,540	3,374

V.—DISCRETIONARY GRANTS BY THE HEADS OF PROVINCE

Grants by His Excellency the Governor ...			10,000	
Ditto by Hon'ble Ministers			12,500	
Ditto by Commissioners, etc, for economic development of rural areas.			15,000	
Total			37,500	

W.—WORKS

(*a*) Original works—				
In charge of Civil Officers—				
1. District Administration				
2. Other Charges...				
Total (*a*)				
(*b*) Repairs—				
Repairs—				
1. District Administration			200	50
2. Other Charges...			...	...
Total (*b*)			200	50
Total Works — Voted ...			200	...
Total Works — *Charged* ...			...	50

X.—CHARGES IN ENGLAND

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
(*a*) Expenditure of High Commissioner for India—				
Leave salaries and deputation pay — Voted ...				
Leave salaries and deputation pay — *Charged* ...			*1,08,667*	
Sterling overseas pay (*Charged*)			*53,333*	
Stores for India			53	
Miscellaneous allowances, etc., of selected candidates for I. C. S. (*Charged*).			*7,000*	
Local Government's share of the cost of the High Commissioner's establishment.			14,000	
Motor cars for Governor (*Charged*) ...			*12,000*	
Total (*a*) ... Voted ...			14,053	
Total (*a*) ... *Charged* ...			*1,81,000*	
(*b*) Expenditure of the Secretary of State for India—				
Leave salaries ... ... Voted ...				
Leave salaries ... ... *Charged* ...				
Subvention to Universities for training of I. C. S., probationers.			1,800	
Equipment allowances of Governor (*Charged*)			*2,680*	
Other charges				
Total (*b*) ... Voted ...			1,800	
Total (*b*) ... *Charged* ...			*2,680*	
Total charges in England... Voted ...			15,853	
Total charges in England... *Charged* ...			*1,83,680*	

GRANT No. 10.

CHARGES ON ACCOUNT OF ADMINISTRATION OF JUSTICE

[HEAD OF ACCOUNT—27.—ADMINISTRATION OF JUSTICE.]

I.—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses in connection with the administration of Justice.

Voted :—Rupees six lakhs ninety-two thousand and three hundred.

Charged :—Rupees three lakhs nineteen-thousand and two hundred.

II.—Sub-heads under which this grant will be accounted for by the JUDICIAL AND LEGISLATIVE DEPARTMENTS :—

—	Budget estimate, 1937-38	
	Non-excluded areas	Excluded areas
HIGH COURTS	Rs.	Rs.
A.—Share cost for the maintenance of the Calcutta High Court (Charged).	*1,30,620*	
LAW OFFICERS		
B.—Legal Remembrancer, etc.—		
1. Pay of officers (Charged)	*28,418*	
2. Allowances and honoraria — Voted ...	...	
2. Allowances and honoraria — *Charged* ...	*100*	
3. Contingencies	1,300	
4. Grants-in-aid, contribution, etc. (Charged) ...	*600*	
Total B — Voted ...	1,300	
Total B — *Charged* ...	*29,118*	
C.—Mofussil Establishment—		
1. Pay of establishment	8,976	
2. Allowances and honoraria	23,350	
3. Contingencies	14,000	
4. Grants-in-aid, contribution, etc. (Charged) ...	*13,760*	
Total C ... — Voted ...	46,326	
Total C ... — *Charged* ...	*13,760*	
Deduct—Recoveries from Central Government for services rendered	—4,000	
Total—Law Officers ... — Voted ...	43,626	
Total—Law Officers ... — *Charged* ...	*42,878*	
D.—Administrator General and Official Trustee ...	1,716	
CIVIL AND SESSIONS COURTS		
E.—District and Sessions Judges—		
1. Pay of officers ... ... — Voted ...	1,09,505	
1. Pay of officers ... ... — *Charged* ...	*75,300*	
2. Pay of establishment	1,26,959	
3. Allowances and honoraria ... — Voted ...	10,000	
3. Allowances and honoraria ... — *Charged* ...	*21,500*	
4. Contingencies ... — Voted ...	73,300	
4. Contingencies ... — *charged* ...	*3,415*	
5. Grants-in-aid, contribution, etc. (*Charged*)	*1,200*	
Total E — Voted ...	3,19,764	
Total E — *Charged* ...	*1,01,415*	
F.—Special Tribunal ... ... — Voted ...	...	
F.—Special Tribunal ... ... — *Charged* ...	...	

		Budget estimate, 1937-38	
		Non-excluded areas	Excluded areas
		Rs.	Rs.
CIVIL AND SESSIONS COURTS—			
G.—Process-serving Establishment		46,259	
H.—Deputy Commissioner's Civil Court Establishment.	Voted ...	34,011	
	Charged...	*7,000*	*10*
I.—Subdivisional Civil Court Establishment	Voted ...	14,430	
	Charged ...	*3,000*	
TOTAL—Civil and Sessions Courts ...	Voted ...	4,14,464	
	Charged ...	*1,11,415*	*10*
J.—Criminal Courts—			
1. Pay of establishment		1,37,303	
2. Allowances and honoraria ...	Voted ...	3,800	
	Charged ...	*11,800*	*203*
3. Contingencies	Voted ...	93,235	...
	Charged ...	*205*	*763*
4. *Deduct.* Amount transferred to the Deposit Account of the Khasi States	...	—2,000	...
TOTAL—Criminal Courts ...	Voted ...	2,32,338	
	Charged ...	*12,005*	*966*
K.—PLEADERSHIP AND MUKTEARSHIP EXAMINATION CHARGES		100	
L.—LOSS BY EXCHANGE ON ENGLISH TRANSACTIONS.	Voted ...		
	Charged ...		
M.—WORKS—			
Original works			
Repairs		100	
Total works ...	Voted ...	100	
	Charged ...	...	
N.—CHARGES IN ENGLAND ...	Voted ...	...	
	Charged ...	*21,266*	
For rounding	Voted ...	—44	
	Charged ...	*+16*	*+24*
GRAND TOTAL ...	Voted ...	6,92,300	
	Charged ...	*3,18,200*	*1,000*

III—Details of the foregoing—*See* following pages

LAW OFFICERS

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
B.—LEGAL REMEMBRANCER, Etc.—				
1. Pay of Officers—				
Legal Remembrancer, etc. [*1,000—2,250*+J.P. (*150*)] (*Charged*)	*1*	*1*	*28,418*	
Total (*Charged*) ...			*28,418*	
2. Allowances and Honoraria—				
Travelling allowance (*Charged*)			*100*	
Total (*Charged*) ...			*100*	
3. Contingencies—				
Purchase of books, maps, etc.			1,000	
Other non-contract contingencies			300	
Total ...			1,300	
4. Grants-in-aid and Contribution—				
Contribution for passages of officers transferred to and from other Governments, Departments, etc. (*Charged*)			*600*	
TOTAL, Legal Remembrancer, etc. { Voted ...			1,300	
{ *Charged* ...			*29,118*	
C.—MOFUSSIL ESTABLISHMENT—				
1. Pay of Establishment—				
Establishment allowance (13—100)	8	8	3,056	
Leave allowance			100	
Retaining fees to Government Pleaders (30—100)	11	11	5,820	
TOTAL ...			8,976	
2. Allowance and Honoraria—				
Travelling allowance of { officers ...			300	
Travelling allowance of { establishment ...			50	
Fees to Government Pleaders			23,000	
Total			23,350	
3. Contingencies—				
Fees to other Pleaders			14,000	
Total ...			14,000	
Grants-in-aid, etc.—				
Contributions for services rendered by law officers of Bengal (*Charged*)			*13,760*	
Total (*Charged*) ...			*13,760*	
TOTAL—Mofussil Establishment { Voted ...			46,326	
{ *Charged* ...			*13,760*	

D.—ADMINISTRATOR GENERAL AND OFFICIAL TRUSTEE

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
2. Pay of Establishment—				
Clerks (90—150)	1	1	1,596	
Total ...			1,596	
3. Allowances and Honoraria—				
House-rent and other fixed allowances ...			120	
Total ...			120	
TOTAL—Administrator General, etc. ...			1,716	

CIVIL AND SESSIONS COURTS

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
E.—DISTRICT AND SESSIONS JUDGES				
1. Pay of Officers—				
District and Sessions Judges +Judicial pay (150) each — Voted 1,250–2,250	1	1	15,300	
— *Charged* (*1,000—2,250*)	*2*	*2*	*60,000*	
Assistant Sessions and Subordinate Judges (275—850).	3	3	30,600	
Munsifs (275—850)	10	10	58,505	
Additional temporary officers — Voted ...	3	1	5,100	
— *Charged* ...	*1*	*1*	*15,300*	
Special officers				
Deduct—Probable savings				
Total — Voted ...			1,09,505	
— *Charged* ...			*75,300*	
2. Pay of Establishment—				
Clerks (35—250)	114	114	1,11,542	
Servants (12—19)	46	43	7,953	
Temporary Establishment...			7,464	
Total ...			1,26,959	
3. Allowances and Honoraria—				
Travelling allowance of officers — Voted ...			5,800	
— *Charged*			*3,500*	
Travelling allowance of establishment ...			4,000	
Section writing			200	
Remuneration to copyists (*Charged*) ...			*18,000*	
Total — Voted ...			10,000	
— *Charged* ...			*21,500*	
4. Grants-in-aid and Contribution, etc.—				
Contribution for passages of officers transferred to and from other Governments, Departments, etc. (*Charged*)			*1,200*	
5. Contingencies—				
Allowances to Jurors and Assessors			28,000	
Diet and road money to witnesses			27,000	
Rates and taxes (*Charged*)			*3,415*	
Purchase of type writers			...	
Purchage of books, maps, etc.			800	
Other non-contract Contingencies			200	
Charges for transmission of land-lord fees ...			3,200	
TOTAL—Non-contract contingencies — Voted			59,200	
— *Charged* ...			*3,415*	
Pay of contingency menials			2,316	
Other contract contingencies			11,784	
Total—Contract Contingencies ...			14,100	
TOTAL—District and Sessions Judges — Voted ...			3,19,764	
— *Charged*			*1,01,415*	

F.—SPECIAL TRIBUNAL

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
1. Pay of officers—				
Commissioner				
TOTAL—Pay of officers				
2. Pay of establishments—				
Temporary establishments				
Total				
3. Allowances and Honoraria—				
Travelling allowance of officers				
Travelling allowance of establishment ...				
Allowances to Commissioners				
4. Grant-in-aid, Contribution, etc.—				
Contribution for passages of officers transferred...				
Total				
5. Contingencies				
TOTAL—Special Tribunal ... Voted ...				
TOTAL—Special Tribunal ... *Charged* ...				

CIVIL AND SESSIONS COURTS—*concld.*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
G.—PROCESS-SERVING ESTABLISHMENT				
1. Pay of Establishment—				
Nazirs and naib nazirs (35—180)	11	11	11,532	
Servants (12—17)	177	164	30,227	
Deduct—Probable Savings			...	
Total			41,759	
2. Allowances and Honoraria—				
Travelling allowance of establishment ...			300	
3. Contingencies—				
Process-serving charges			4,200	
Total			4,200	
TOTAL—Process-serving Establishment ...			46,259	
H.—DEPUTY COMMISSIONERS' CIVIL COURT ESTABLISHMENTS				
1. Pay of Establishment—				
Clerks and probationers (35—100) ...	38	38	32,863	
Servants (13—18)	6	6	1,128	
Deduct—Probable Savings			...	
Total			33,991	
2. Allowances and Honoraria—				
Travelling allowance			20	
Remuneration to copyists (Charged)			7,000	*10*
Total { Voted ...			20	
Total { *Charged* ...			7,000	*10*
TOTAL—Deputy Commissioners' Civil Court Establishments. { Voted ...			34,011	...
TOTAL—Deputy Commissioners' Civil Court Establishments. { *Charged* ...			7,000	*10*
I.—SUBDIVISIONAL CIVIL COURT ESTABLISHMENTS				
1. Pay of Establishment—				
Clerks (35—100)...	17	17	14,430	
Servants (11—15)			...	
Temporary establishment			...	
Leave allowances			...	
Total			14,430	
2. Allowances and Honoraria—				
Travelling allowance			...	
Remuneration to copyists (Charged)			3,000	
Total			3,000	
TOTAL—Subdivisional Civil Court Establishments. { Voted ...			14,430	
TOTAL—Subdivisional Civil Court Establishments. { *Charged* ...			3,000	

CRIMINAL COURTS

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38: Non-excluded areas	Budget estimate, 1937-38: Excluded areas
			Rs.	Rs.
J.—CRIMINAL COURTS				
1. **Pay of establishment—**				
(*a*) Chief Office and Honorary **Magistrates'** Establishment—				
Clerks and Probationers (35—100)... ...	143	144	1,22,630	
Interpreter (18)	1	1	234	
Servants (13—19)	28	28	5,163	
Temporary Establishment (20—35)... ...			9,276	
Total ...			1,37,303	
2. Allowances and honoraria—				
Travelling allowance of establishments ...			900	
Travelling allowance of officers ...			200	
Remuneration to capyists (Charged) ...			*11,800*	*200*
Section-writing			1,300	
Fees for examination of questioned documents			150	
Fees for blood-stain cases			1,100	
House rent and other fixed allowances ...			150	3
Fees for *post-mortem* examination				
Total ... Voted ...			3,800	
Total ... *Charged* ...			*11,800*	*203*
3. Contingencies—				
Diet and road money to witnesses			77,000	*500*
Hospital expenses of wounded persons ...			3,000	*10*
Purchase of typewriters			...	...
Rates and taxes (Charged)			*205*	*13*
Purchase of books, maps, periodicals and newspapers			235	
Other non-contract contingencies			6,000	*200*
Total—Non-contract contingencies... Voted			86,235	
Total—Non-contract contingencies... *Charged*			*205*	*723*
Pay of contingency menials				
Other contract contingencies			7,000	*40*
Total—Contract Contingencies			7,000	*40*
4. *Deduct*—Amount transferred to the Deposit Account of the Khasi States.			—2,000	
Total—Criminal Courts Voted			2,32,338	...
Total—Criminal Courts *Charged* ...			*12,005*	*966*

M.—WORKS

Original works—				
In charge of Civil Officers				
Repairs			100	
Total			100	

N.—CHARGES IN ENGLAND

Expenditure for the High Commissioner for India—				
Leave salaries and deputation pay (*Charged*) ...			*11,666*	
Sterling overseas pay (*Charged*)			*9,600*	

GRANT No. 11

CHARGES ON ACCOUNT OF JAILS.

[HEAD OF ACCOUNT—28.—JAILS AND CONVICT SETTLEMENTS]

I.—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses in connexion with the administration of the Jail Department.

Voted :—Rupees four lakhs fifty-nine thousand and three hundred.

Charged :—Rupees thirty-thousand and nine hundred.

II.—Sub-heads under which this grant will be accounted for by the JAIL DEPARTMENT:—

JAILS		Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
		Rs.	Rs.
A.—District Jails—			
1. Pay of officers	Voted ...	4,668	...
	Charged ...	*9,000*	...
2. Pay of establishment		1,65,831	*6,340*
3. Allowances and honoraria		7,500	*1,410*
4. Grants-in-aid, contribution, etc.		...	...
5. Contingencies	Voted	2,23,610	
	Charged	*9,000*	*2,240*
Total B ...	Voted ...	4,01,609	...
	Charged ...	*18,000*	*9,990*
B.—Charges for Police Custody	Voted	16,403	...
	Charged	482	*1,087*
C.—Contribution to other Governments for maintenance of long-term prisoners— Bengal, the Punjab and Andamans ...		1,100	...
TOTAL—Jails ...	Voted ...	4,19,112	...
	Charged ...	*18,482*	*11,077*
D.—Jail Manufactures		77,690	340
Deduct—Recoveries from Jails		—40,000	—25
Deduct—Recoveries from other Departments of Governments.		—18,000	...
Total D		19,690	315
E.—Works—			
(*a*) Original Works—			
1. Jails		15,000	...
2. Charges for Police custody		...	...
Total (*a*)		15,000	...
(*b*) Repairs—			
1. Jails ...	Voted	5,500	...
	Charged	*750*	*50*
2. Charges for police custody		50	...
Total (*b*)	Voted	5,450	...
	Charged	*750*	*50*
Total Works ...	Voted ...	20,500	...
	Charged ...	*750*	*50*
F.—Charges in England ...	Voted	...	...
	Charged	*267*	...
For rounding ...	Voted ...	—2	...
	Charged ...	*+1*	*—42*
GRAND TOTAL ...	Voted ...	4,59,300	...
	Charged ...	*19,500*	*11,400*

III.—Details of the foregoing :—*See* following pages

JAILS

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
A.—DISTRICT JAILS.				
1. Pay of officers—				
Superintendents' allowances Voted (30—50) ...	9	2	1,500	
Superintendents' allowances *Charged* (50—150)...	7	7	*9,000*	
Allowance to Assistant Surgeons (12—20) ...	6	8	3,168	
Total Voted ...			4,668	
Total *Charged*			*9,000*	
2. Pay of establishment—				
Jailors and Assistant Jailors (60—300) ...	47	44	60,675	*2,338*
Medical establishment (30—200) + Allowances (5—10).	22	20	14,955	...
Charge allowance of Sub-Assistant Surgeons ...			500	*240*
Warders' establishment (20—50)	330	297	82,151	*3,712*
Lump provision for increase in staff of warders. Temporary establishment (including Jail teachers)			7,550	*50*
Total ...			1,65,831	*6,340*
3. Allowances and Honoraria—				
Travelling allowance of establishment ...			3,000	*150*
House rent and other fixed allowances ...			3,500	*1,260*
Rewards to Government servants			1,000	...
Honoraria to Religion Instructor			...	...
Medical treatment of members of superior and non-superior.			...	...
Total			7,500	*1,410*

JAILS—*concld.*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38: Non-excluded areas	Budget estimate, 1937-38: Excluded areas
			Rs.	Rs.
4. Grant-in-aid, contribution, etc., to discharged prisoners' fund...			...	...
5. Contingencies—				
(*i*) Non-contract—				
Rations			1,39,000	*1,000*
Hospital charges			13,850	*150*
Clothing and bedding of prisoners ...			19,600	*150*
Charges for moving prisoners			13,600	*140*
Extraordinary charges for live-stock, tools and plant			5,000	*50*
Uniform and equipment of warders ...			5,700	*300*
Purchase of typewriters			...	...
Purchase of books, maps, etc			300	...
Rates and taxes (*Charged*)			*9,000*	...
Other non-contract contingencies ...			3,960	*40*
Total (*i*) Voted ...			2,01,010	
Total (*i*) *Charged* ...			*9,000*	*1,830*
(*ii*) Contract—				
Sanitation charges			2,600	*200*
Dietary charges			2,000	...
Miscellaneous services and supplies ...			5,000	*100*
Other contract contingencies			13,000	*110*
Total (*ii*) ...			22,600	*410*
Total—District Jails Voted ...			4,01,609	...
Total—District Jails *Charged* ...			*18,000*	*9,990*
B.—CHARGES FOR POLICE CUSTODY				
1. Pay of Officers—				
Deputy Superintendents' allowances (10—12)	5	3	360	*240*
Total ...			360	*240*
2. Pay of Establishment—				
Deputy Superintendent			...	
Allowance to clerks for doing clerical work (10)	4	4	480	
Allowance to Sub-Assistant Surgeons (10) ...	1	1	120	
Warders, menials and others (20—30) ...	15	15	4,450	
Temporary warders			170	
Leave allowance			...	
Deduct—Probable savings			...	
Total ...			5,220	
3. Allowances and Honoraria—				
Travelling allowance of establishment ...			100	
House rent and other fixed allowances ...			500	
Total ...			600	...

JAILS—*concld.*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
B.—CHARGES FOR POLICE CUSTODY—*contd.*			Rs.	Rs.
4. Contingencies—Non-contract—				
Diet and conveyance of undertrial prisoners ...			9,363	*700*
Rates and taxes (Charged)			*482*	*42*
Other non-contract contingencies			860	*105*
Total Voted ...			10,223	...
Total *Charged* ...			*482*	*847*
Total—Charges for Police Custody Voted ...			16,403	...
Total—Charges for Police Custody *Charged* ...			*482*	*1,087*
D.—JAIL MANUFACTURES				
1. Pay of Establishment—				
Temporary establishment			1,600	...
2. Allowances and Honoraria—				
House rent and other fixed allowances ...			...	...
3. Contingencies—				
Miscellaneous manufactures			2,000	*10*
Cost of machinery, tools and plant ...			590	*10*
Purchase of raw materials			73,000	*320*
Other non-contract contingencies			500	...
Total ...			76,090	*340*
Deduct—Recoveries from Jails			—40,000	*—25*
Deduct—Recoveries from other Departments of Government.			—18,000	...
Total—Jail Manufactures ...			19,690	*315*
E.—WORKS				
(*a*) Original Works—				
In charge of Civil Officers—				
1. Jails			15,000	
2. Charges for police custody			...	
Total (*a*) ...			15,000	
(*b*) Repairs—				
1. Jails Repairs			5,450	*50*
Rates and taxes (Charged) ...			*750*	...
2. Charges for police custody			50	...
Total (*b*) Voted ...			5,500	...
Total (*b*) *Charged* ...			*750*	*50*
Total works Voted ...			20,500	...
Total works *Charged* ...			*750*	*50*
F.—CHARGES IN ENGLAND.				
Expenditure of the High Commissioner for India—				
Other charges (*Charged*)			*267*	
Total (*Charged*) ...			*267*	

GRANT No. 12.

CHARGES ON ACCOUNT OF POLICE

[HEAD OF ACCOUNT—29.—POLICE.]

I.—ESTIMATE of the amount required for the year ending March 31, 1938, to defray the expenses in connexion with the administration of the Civil Police Department.

Voted :—Rupees twenty-three lakhs thirty-four thousand and three hundred.

Charged :—Rupees eight lakhs forty-seven thousand and nine hundred.

II.—Sub-heads under which this grant will be accounted for by the POLICE DEPARTMENT :—

		Budget estimate, 1937-38	
		Non-excluded areas	Excluded areas
		Rs.	Rs.
A.—SUPERINTENDENCE—			
1. Pay of officers	Voted ...	...	
	Charged ...	*43,580*	
2. Pay of establishment		36,383	
3. Allowances and honoraria ...	Voted ...	200	
	Charged ...	*6,360*	
4. Contingencies—		5,300	
5. *Deduct*—Amount recoverable from the Government of India (*Charged*)		*—15 000*	
TOTAL A	Voted ...	41,883	
	Charged ...	*34,940*	
B.—DISTRICT EXECUTIVE FORCE—			
(*a*) District Police—			
1. Pay of officers	Voted ...	44,585	...
	Charged ...	*1,34,000*	...
2. Pay of establishment		15,24,451	*35,549*
3. Allowances and honoraria ...	Voted ...	2,03,292	*7,024*
	Charged ...	*29,500*	...
4. Contingencies	Voted ...	1,29,740	...
	Charged ...	*14,790*	*3,887*
5. Hospital charges...		17,754	*166*
6. Contribution, grants-in-aid, etc.		4,000	*54*
7. Police employed under sections 13—15 of the Police Act (*v*) of 1861		4,000	*378*
8. *Deduct*—Amount transferred to the Deposit Account of the Khasi States		—10,000	...
Total—(*a*) District Police	Voted ...	19,17,822	
	Charged ...	*1,78,200*	*47,058*
(*b*) River Police—			
1. Pay of Officers (*Charged*)		*1,200*	...
2. Pay of establishment		12,491	...
3. Allowances and honoraria		2,500	...
4. Contingencies		733	...
5. Steam Launch Establishment ...	Voted ...	9,484	
	Charged ...	...	
Total—River Police	Voted ...	25,208	
	Charged ...	*1,200*	
TOTAL B.—District Executive Force	Voted ...	19,43,030	...
	Charged ...	*1,79,400*	*47,058*
C.—POLICE TRAINING SCHOOL		12,500	...
D.—VILLAGE POLICE		1,000	

	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
	Rs.	Rs.
E.—SPECIAL POLICE— *Contribution to the Government of India for maintenance of Assam Rifles (Charged).*	*4,69,116*	
F.—RAILWAY POLICE—		
(a) Supervising staff ... Voted	28,927	
Charged ...	*9,612*	
(b) Cime Police	25,710	
(c) Order Police ... ... Voted ...	...	
Charged ...	...	
TOTAL F Voted ...	54,637	
Charged ...	*9,612*	
G.—CRIMINAL INVESTIGATION DEPARTMENT—		
1. Pay of officers ... Voted ...	12,840	
Charged ...	*23,909*	
2. Pay of establishment	1,60,000	
3. Allowances and honoraria... Voted ...	40,000	
Charged ...	*2,800*	
4. Contingencies... ... Voted ...	12,065	
Charged ...	*2,645*	
5. Contribution, etc.	...	
TOTAL G Voted ...	2,24,905	
Charged ...	*29,354*	
H.—CATTLE POUNDS	791	484
I.—TRANSFER TO THE GENERAL POLICE FUND	5,000	...
Deduct—Amount met from the General Police Fund	—4,000	*—378*
TOTAL I ...	1,000	...
J.—MISCELLANEOUS	300	
K.—WORKS—		
(a) Original Works—		
1. Police	30,000	
2. Cattle Pounds	...	
TOTAL (a) ...	30,000	
(b) Repairs—		
1. Police ... Voted	24,000	...
Charged	*2,417*	
2. Cattle Pounds	64	*135*
		40
Total (b) Voted ...	24,064	...
Charged ...	*2,417*	*175*
Total Works ... Voted ...	54,064	...
Charged ...	*2,417*	*175*
L.—LOSS OR GAIN BY EXCHANGE ... Voted ...	...	
Charged ...	...	
M.—CHARGES IN ENGLAND—		
(a) Expenditure of the High Commissioner for India Voted	173	...
Charged	*73,866*	...
(b) Expenditure of the Secretary of States for India Voted	...	
Charged	*1,933*	
TOTAL M Voted ...	173	
Charged ...	*75,799*	
For rounding Voted ...	+17	
Charged ...	*—38*	...
GRAND TOTAL Voted ...	23,34,300	*—39*
Charged ...	*8,00,600*	...
		47,300

I.—Details of the foregoing :—See following pages

A.—SUPERINTENDENCE

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
1. Pay of Officers—				
Inspector General (2,250—2,500)	1	1	29,980	
Assistant to Inspector General (325—1,350) + Special pay *(200)*	1	1	13,600	
Deduct—Probable savings				
Total (*Charged*) ...			43,580	
2. Pay of Establishment—				
Clerks (50—350)...	22	22	34,679	
Servants (15—30) + special pay 1(2) ...	8	8	1,704	
Temporary establishment...				
Total			36,383	
3. Allowances and Honoraria—				
Travelling allowance of officers — Voted ...				
Travelling allowance of officers — *Charged* ...			2,600	
" " of establishment ...			200	
House-rent and other fixed allowances ...			...	
Cost of passage granted under Civil Service Regulations (Charged)			3,360	
Free grants to officers for uniform (Charged) ...			400	
Total — Voted ...			200	
Total — *Charged* ...			6,360	
4. Contingencies—				
Rates and taxes			...	
Purchase of typewriters			...	
Books, maps, periodicals and newspapers ...			200	
Other non-contract contingencies			2,600	
Total—Non-Contract Contingencies ...			2,800	
Pay of contingency menials			...	
Miscellaneous contract contingencies ...			2,500	
Total—Contract Contingencies			2,500	
5. Contributions, etc.—				
Deduct—Contribution by Central Government for proportionate cost of Inspector General of Police and his office for doing Assam Rifles works. — Voted...			...	
— *Charged*			—15,000	
TOTAL—SUPERINTENDENCE — Voted ...			41,883	
TOTAL—SUPERINTENDENCE — *Charged* ...			34,940	

B.—DISTRICT EXECUTIVE FORCE

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
(a) District Police—				
1. Pay of Officers—				
Superintendents (750—1,450) Voted ...			...	
Superintendents (750—1,450) *Charged* ...	*10*	*9*	*1,30,509*	
Assistant Superintendents (350—750) (Charged) ...	*6*	*8*	*39,432*	
Deputy Superintendents (225—800) + duty allowance (25)	7	8	44,585	
Deduct—Probable savings ... Voted ...				
Deduct—Probable savings ... *Charged* ...			*—35,941*	
Total ... ... Voted ...			44,585	
Total ... ... *Charged* ...			*1,34,000*	
2. Pay of Establishment—				
(i)—Police Force—				
Inspectors (175—300)	34	35	1,03,481	...
Sub-Inspectors (80—130) including 18 probationary Sub-Inspectors	281	286	3,30,053	*8,940*
Assistant Sub-Inspectors (30—50) and Head Constables (28—40)	474	485	1,91,742	*5,315*
Sergeant Majors (225—350) and Sergeant (150—200)	3	2	6,180	...
Constables ... Unarmed Branch (18—24)...	2,117	2,157	7,87,930	*20,226*
Constables ... Armed Branch (18—24) ...	1,201	1,190		
Duty allowance of constables—Armed Branch			46,800	*432*
Temporary Force			2,448	...
Interpreter 1(20) for 3 months			...	...
Special pay			12,570	...
Drill Instructor's allowance			60	...
Deferred pay			34,400	*600*
Lump provision for additional establishment ...			...	...
Deduct—Probable savings			—46,464	*—1,000*
Total (i)			14,69,200	*34,513*
(ii)—Office Establishment				
Clerks (40—125)	58	59	49,871	*1,036*
Servants (4—19)	8	8	1,572	...
Temporary establishment				
Total (ii)			51,443	*1,036*
(iii)—Launch Establishment				
Engine driver (60), Serang, Stokers and Lascars	13	11	3,808	
Total (iii)			3,808	...
Total—Pay of Establishment			15,24,451	*35,549*

B.—DISTRICT EXECUTIVE FORCE—*contd.*

		Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
				Rs.	Rs.
3. Allowances and Honoraria—					
Medical treatment of members of superior and non-superior civil services.	Voted ...			...	...
	Charged ...			100	...
Grants for uniforms ...	Voted ...			1,200	...
	Charged ...			3,000	...
Cost of passages (*Charged*) ...	...			7,500	...
Travelling allowance of officers ...	Voted ...			4,000	...
	Charged ...			18,500	...
Ditto of establishment ...	...			83,500	2,500
Cost of passage warrants ...	...			56,000	920
Other non-recurring allowances ...	...			4,146	54
House-rent and other fixed allowances.	Voted ...			54,000	1,000
	Charged ...			...	...
Allowance and honoraria of Ship Surveyor (*Charged*)	...			400	
Reward to Government servants ...	...			...	50
Launch Establishment—house-rent and other allowances				396	...
Travelling allowance	...			50	...
Ration compensation allowance ...	...			...	2,500
Total ...	Voted ...			2,03,292	...
	Charged ...			29,500	7,024
4. Contingencies—					
Special charges (*Charged*) ...	...			400	...
Clothing	...			53,030	1,810
Purchase of arms and accoutrements	...			10,000	125
Cost of land	...			...	...
Cost of rations	...			...	120
Police rewards	...			2,400	92
Purchase of typewriters ...	...			460	...
Books, maps, periodicals and newspapers	...			950	63
Rates and taxes (*Charged*) ...	...			14,300	127
Other non-contract contingencies...	...			7,600	50
Launch Establishment—Other non-contract contingencies.				1,800	...
Uniform of crews	...			...	...
(*a*) Repairs to steamers Dockyard Service	...			...	...
Other non-contract contingencies...	...			...	...
Total non-contract contingencies (including Steam Launch Establishment).	Voted ...			76,240	
	Charged ...			14,700	2,387
Pay of contingency menials ...	...			7,000	300
Miscellaneous contract contingencies	...			35,000	1,200
Hire of boats	...			8,500	...
Launch Establishment—Pay and allowance of contingency menials ...	...			...	...
Miscellaneous Contract contingencies	...			3,000	...
Total Contract Contingencies (including Steam Launch Establishment)	...			53,500	1,500
Total Contingencies	Voted ...			1,29,740	
	Charged			14,700	3,887

B.—DISTRICT EXECUTIVE FORCE—*contd.*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
5. Hospital Charges—			Rs.	Rs.
1. Pay of Establishment—				
Sub-Assistant Surgeon (75—200) ...	1	1	2,040	...
Allowances to ditto (5—10)	1	1	900	...
Compounders and dressers (30—40) ...	9	9	4,296	...
Total ...			7,236	...
2. Allowances and honoraria—				
Travelling allowance of establishment ...			20	...
Other non-recurring allowances			...	...
House-rent and other fixed allowances ...			400	...
Total ...			420	...
3. Contingencies—				
Cost of diet, etc. of patients			1,500	*50*
Medical stores			4,500	*116*
Other non-contract contingencies ...			834	...
Total—Non-contract contingencies ...			6,834	*166*
Pay of contingency menials			1,644	...
Miscellaneous contract contingencies ...			1,620	...
Total—Contract contingencies ...			3,264	...
TOTAL—Hospital charges ...			17,754	*166*
6. Grant-in-aid, contribution, etc.—				
Grants to athletic clubs			4,000	*54*
Total ...			4,000	*54*
7. Police employed under sections 13—15 of the Police Act (V) of 1861.			4,000	*378*
8. *Deduct*—Amount transferred to the Deposit Account of the Khasi States			—10,000	...
(*b*) RIVER POLICE				
1. Pay of Officers—				
Duty allowance to Superintendent, District Police, Sylhet (Charged) (100)	*1*	*1*	*1,200*	...
Total (*Charged*) ...			*1,200*	...
2. Pay of establishment—				
Inspectors (175—300)	1	1	2,100	...
Sub-Inspectors (80—130)	2	2	1,800	...
Assistant Sub-Inspectors and Head constables (25—40)	3	3	1,115	...
Constables (18—24)	27	26	6,660	...
Duty allowance to constables (2) ...			816	...
Deduct—Probable savings			...	...
Total ...			12,491	...
3. Allowances and honoraria—				
Travelling allowance of establishment ...			1,200	...
House-rent and other fixed allowances ...			1,200	...
Other non-recurring allowances			...	...
Cost of passage warrants			100	...
Total ...			2,500	...

B.—DISTRICT EXECUTIVE FORCE—*concld.*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
4. Contingencies—				
Clothing			260	
Rents			253	
Purchase of motor boats			...	
Other non-contract contingencies ...			...	
Total Non-contract contingencies ...			513	
Miscellaneous contract contingencies ...			220	
Pay of contingency menials			...	
Total Contract contingencies			220	
Total Contingencies			733	
5. Steam Launch Establishment—				
Pay of Establishment—				
Serang (60), Laskars(17—30), Stokers(20—30) and Drivers (60) and (30).	11	11	3,940	
Total			3,940	
(2) Allowances, etc.—				
House rent and other fixed allowances ...			324	
Travelling allowance			100	
Other non-recurring allowance			...	
Total {Voted ...			424	
Total {*Charged*...			...	
(3) Contingencies—(Non-Contract)—				
Cost of marine stores			1,200	
Repairs to steamers (Dockyard services) ...			1,500	
Purchase of motor boats			...	
Other non-contract contingencies ...			50	
Total Non-contract contingencies ...			2,750	
Pay of contingency menials			420	
Miscellaneous contract contingencies ...			1,950	
Total Contract Contingencies... ...			2,370	
TOTAL—5.—Steam Launch Establishment. {Voted ...			9,484	
TOTAL—5.—Steam Launch Establishment. {*Charged* ...			...	
TOTAL—RIVER POLICE {Voted ...			25,208	
TOTAL—RIVER POLICE {*Charged* ...			*1,200*	

C.—POLICE TRAINING SCHOOL

1. Contribution and grant-in-aid—				
Contribution to Bengal for training of Police Officers			12,500	
2. Allowances and Honoraria—				
Travelling allowance of officer			...	
TOTAL—Police Training School {Voted ...			12,500	
TOTAL—Police Training School {*Charged*...			...	

D.—VILLAGE POLICE

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
1. Contingencies (Non-contract)—				
Rewards to village panchayats			1,000	
TOTAL—VILLAGE POLICE ...			1,000	

F.—RAILWAY POLICE

	1936-37	1937-38	Non-excluded areas	Excluded areas
(a) SUPERVISING STAFF				
Pay of officers—				
Superintendent (325—1,450)+S. P. (150) (Charged)	*1*	*1*	*11,800*	
Total (*Charged*) ...			*11,800*	
1. Pay of Establishment—				
Inspectors (175—300)	3	3	9,000	
Sub-Inspectors (80—130)	13	12	16,716	
Clerks (40—125)...	5	5	4,425	
Servants (6—15)...	1	1	192	
Deduct—Probable savings				
Total ...			30,333	
Allowances and Honoraria—				
Travelling allowance of officers (Charged) ...			*750*	
Travelling allowance of establishment ...			2,080	
House-rent and other fixed allowances ...			...	
Other non-recurring allowances			...	
Cost of passages (Charged)			...	
Total Voted ...			2,080	
Total *Charged* ...			*750*	
4. Contingencies—				
Purchase of typewriter			...	
Clothing			...	
Purchase of arms, etc.			...	
Books, maps, etc			...	
Rents			5,808	
Rate and taxes (Charged)			*266*	
Other non-contract contingencies			348	
Total—Non-contract contingencies Voted ...			6,156	
Total—Non-contract contingencies *Charged* ...			*266*	
Pay of contingency menials			...	
Miscellaneous contract contingencies ...			...	
Total—Contract contingencies ...			...	
TOTAL—Supervising Staff Voted ...			38,569	
TOTAL—Supervising Staff *Charged* ...			*12,816*	
Deduct—¼th* share transferred to "Order" Police Voted ...			—9,642	
Deduct—¼th* share transferred to "Order" Police *Charged*...			*—3,204*	
Total F(*a*) Voted ...			28,927	
Total F(*a*) *Charged* ...			*9,612*	

* 2/10th to Eastern Bengal Railway.
7/10th to Assam-Bengal Railway.
1/10th to Dibru-Sadiya Railway.

F.—RAILWAY POLICE—*contd.*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
(*b*) CRIME POLICE				
1. Pay of Establishment—				
Assistant Sub-Inspectors (30—50) and Head constables (25—40)	25	18	6,469	
Constables (18—24)	122	104	11,751	
Deferred pay			312	
Deduct—Probable savings			...	
Total			18,532	
2. Allowances and Honoraria—				
Travelling allowance of establishment ...			242	
House-rent and other fixed allowances ...			3,832	
Other non-recurring allowances			37	
Total			4,111	
3. Contingencies—				
Purchase of typewriter			...	
Clothing			898	
Purchase of arms, etc.			15	
Books, maps, etc.			22	
Rents			1,301	
Rates and taxes			...	
Other non-contract contingencies			135	
Total—Non-contract contingencies ...			2,371	
Pay of contingency menials			96	
Miscellaneous contract contingencies ...			600	
Total—Contract contingencies ...			696	
TOTAL—Crime Police			25,710	

F.—RAILWAY POLICE—*concld.*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
(c) ORDER POLICE				
(i) Eastern Bengal Railway—				
1—Pay of establishment—				
Assistant Sub-Inspectors and Head constables (25—40)				
Constables (18—24)		8	1,968	
Deferred pay		...	56	
Total ...			2,024	
3—Allowances and honoraria—				
Travelling allowance of establishment ...			36	
House-rent and other fixed allowances ...			210	
Other non-recurring allowances			10	
Total ...			256	
4—Contingencies—				
Clothing			150	
Rents			460	
Other non-contract contingencies... ...			40	
Books, maps, etc.			5	
Total Non-contract contingencies ...			655	
Miscellaneous contract contingencies ...			60	
Pay of contingency menials			...	
Total Contract contingencies			60	
Total Contingencies			715	
Add—Share cost of supervising staff. Voted ... / *Charged* ...			1,928 / *641*	
TOTAL—Eastern Bengal Railway Voted ... / *Charged* ...			4,923 / *641*	
TOTAL—ORDER POLICE Voted ... / *Charged* ...			4,923 / *641*	
Deduct—Recoveries from the Government of India Voted ... / *Charged* ...			—4,923 / *—627*	

G.—CRIMINAL INVESTIGATION DEPARTMENT

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
1—Pay of officers—				
Deputy Inspector General (1,950—2,150) (Charged) ...	*1*	*1*	*23,909*	
Deputy Superintendents (225—800) ...	2	2	12,840	
Total ... Voted ...			12,840	
Total ... *Charged* ...			*23,909*	
2—Pay of Establishment—				
(*i*) Police force—				
Inspectors (175—300)	7	7	25,613	
Sub-Inspectors (80—130) and Stenographer Police officers (150—300).	18	18	30,612	
Assistant Sub-Inspectors (30—50) and Head constables (28—40).	16	16	7,746	
Constables (18—22)	19	19	5,405	
Temporary force			74,311	
Deferred pay			432	
(*ii*) Clerical and other establishment—				
Clerks (75—375)	11	11	19,034	
Servants (15—30)	4	4	854	
Temporary establishment			2,541	
Deduct—Probable savings			—6,548	
Total ...			1,60,000	
3—Allowances and honoraria—				
Travelling allowance of establishment ...			23,000	
Travelling allowance of officers Voted ...			350	
Travelling allowance of officers *Charged* ...			*2,800*	
Cost of passage (Charged)			...	
House-rent and other fixed allowances. Voted ...			16,250	
House-rent and other fixed allowances. *Charged* ...			...	
Other non-recurring allowance			400	
Total ... Voted ...			40,000	
Total ... *Charged* ...			*2,800*	
4—Contingencies—				
Clothing			1,200	
Purchase of typewriters			385	
Other special charges...			2,500	
Secret service expenditure			2,000	
Books, maps, etc.			150	
Rates and taxes (Charged)			*145*	
Other non-contract contingencies... ...			900	
Charges for pilot engines preceding the special train of the Governor (Charged)			*2,500*	
Police rewards			400	
Purchase of arms, etc.			30	
			...	
Total—Non-contract contingencies. Voted ...			7,565	
Total—Non-contract contingencies. *Charged* ...			*2,645*	
Pay of contingency menials			...	
Miscellaneous contract contingencies ...			4,500	
Total—Contract contingencies ...			4,500	
5—Contributions and grant-in-aid—				
Contribution to Bengal Government for supply of Police.				
TOTAL—Criminal Investigation Department. Voted ...			2,24,905	
TOTAL—Criminal Investigation Department. *Charged* ...			*29,354*	

H.—CATTLE POUNDS

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
1. Pay of Establishment—				
Pound clerks	...		...	...
Pound-keepers and herdsmen (5—25) ...	4	3	324	228
Ditto (temporary)			...	43
Total			324	271
2. Allowances and Honoraria—				
Travelling allowance of establishment ...			...	...
Total			...	...
3. Contingencies—				
Pay of contingency menials			432	...
Other non-contract contingencies... ...			35	213
TOTAL—Non-Contract Contingencies ...			467	213
Total Cattle Pounds { Voted ...			791	...
Total Cattle Pounds { Charged ...			...	484

J.—MISCELLANEOUS

Contingencies—Non-Contract—				
Subsidies to police bands			300	
Extra charges for passage warrants ...			...	
Total Miscellaneous ...			300	

K.—WORKS

(a) ORIGINAL WORKS				
In charge of the civil officers				
1. Police			30,000	
2. Cattle Pounds			...	
Total (a)			30,000	
(b) REPAIRS				
Repairs—				
1. Police			24,000	100
2. Cattle Pounds			64	40
3. *Rates and taxes (Charged)*			*2,417*	*35*
Total (b) ... { Voted ...			24,064	
Total (b) ... { *Charged* ...			*2,417*	*175*
Total Works { Voted ...			54,064	...
Total Works { *Charged* ...			*2,417*	*175*

M.—CHARGES IN ENGLAND

(a) Expenditure of the High Commissioner for India—				
Leave salaries (Charged)			*35,933*	
Sterling Overseas pay (Charged)			*37,333*	
Other charges (Charged)			*600*	
Stores			173	
Total N(a) { Voted ...			173	
Total N(a) { *Charged*			*73,866*	
(b) Expenditure of the Secretary of State for India—				
Leave salaries (Charged)			*1,933*	
Outfit allowance			...	
Total N(b) { Voted ...			...	
Total N(b) { *Charged* ...			*1,933*	
Total N { Voted ...			173	
Total N { *Charged* ...			*75,799*	

GRANT No. 13.

CHARGES ON ACCOUNT OF PORTS AND PILOTAGE

[HEAD OF ACCOUNT—30.—PORTS AND PILOTAGE]

I.—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses in connection with the administration of Ports and Pilotage.

Voted :—Rupees six thousand and five hundred.

Charged :—Rupees *five thousand and five hundred.*

II.—Sub-heads under which this grant will be accounted for by the PUBLIC WORKS DEPARTMENT :—

	Budget estimate, 1937-38	
	Non-excluded areas	Excluded areas
	Rs.	Rs.
A.—Victualling of officers and men afloat (Charged)	*480*	
B.—Purchase of marine stores and coal for the Buildings, repairs and outfit of ships and vessels (Charged)	*2,700*	
C.—PILOTAGE AND PILOT ESTABLISHMENTS—		
1. Pilotage Subsidy to River Steam Navigation Company	2,900	
D.—PORT ESTABLISHMENT		
TOTAL D Voted ...		
TOTAL D *Charged* ...		
E.—SUBSIDIES TO STEAM BOAT COMPANIES ...	3,600	
F.—State yacht establishment (Charged)	*2,296*	
G.—MISCELLANEOUS		
For rounding (*Charged*) ...	*+24*	
GRAND TOTAL Voted ...	6,500	
GRAND TOTAL *Charged* ...	*5,500*	

III.—Details of the foregoing :—*See* next page

A.—VICTUALLING OF OFFICERS AND MEN AFLOAT

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
Flat "Sonamukhi" *(Charged)*			*480*	

B.—PURCHASE OF MARINE STORES AND COAL, ETC.

1. Buildings, repairs and outfit materials—				
Flat "Sonamukhi" *(Charged)*			*2,700*	
2. Coal—				
Flat "Sonamukhi"				
Total B ...			*2,700*	

C.—PILOTAGE AND PILOT ESTABLISHMENTS

Pilotage subsidy to river steam navigation company			2,900	
Total ...			2,900	

E.—SUBSIDIES TO STEAM BOAT COMPANIES

1. To Steam Navigation Company for Tezpur-Silghat Service			3,600	
Total E ...			3,600	

F.—STATE YACHT ESTABLISHMENT

A.—Flat "Sonamukhi"—				
1. Pay of Establishment—				
Permanent establishment (14—45) ...	8	8	*1,926*	
Temporary establishment			*60*	
Leave reserve			...	
Total ...	...	...	*1,986*	
2. Allowances and Honoraria—				
Travelling allowance	...	...	*10*	
3. Contingencies—				
Other non-contract contingencies...				
Total Non-Contract Contingencies ...			*300*	
Total Flat "Sonamukhi" ...			*300*	
Total—State Yacht Establishment *(Charged)*...			*2,296*	
			2,296	

GRANT No. 14.

SCIENTIFIC DEPARTMENTS

[HEAD OF ACCOUNT—36.—SCIENTIFIC DEPARTMENTS]

I.—ESTIMATE of the amount required in the year ending March 31, 1938 to defray the expenses in connection with the administration of Scientific Department.

Voted :—Rupees fourteen thousand and two hundred.

II.—Sub-heads under which this grant will be accounted for by the FINANCE DEPARTMENT.

	Budget estimate, 1937-38	
	Non-excluded areas	Excluded areas
	Rs.	Rs.
A.—GRANT-IN-AID AND DONATIONS TO SCIENTIFIC SOCIETIES	3,700	
B.—MUSEUMS	10,500	
For rounding		
GRAND TOTAL	14,200	

III.—Details of the foregoing :—*See* below

A.—DONATIONS TO SCIENTIFIC SOCIETIES

1.—Contributions and Grants-in-aid		
Annual contribution to the Indian Tea Association ...	1,800	
Annual contribution to Kamrup Anusandhan Society...	1,900	
Total ...	3,700	

B.—MUSEUMS

1.—Grants-in-aid, etc — Grant to the Assam Museum Board for the construction of a Provincial Museum at Gauhati	10,000	
2.—Allowances— Honorarium	100	
3.—Contingencies— Purchase of coins	400	
Total, Museums ...	10,500	

GRANT No. 15

CHARGES ON ACCOUNT OF EUROPEAN AND ANGLO-INDIAN EDUCATION

[HEAD OF ACCOUNT—37.—EDUCATION.]

I.—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses in connexion with the administration of European and Anglo-Indian Education.

Voted :—Rupees eighty-two thousand and five hundred.

Charged :—Rupees five thousand and one hundred.

II.—Sub-heads under which this grant will be accounted for by the EDUCATION DEPARTMENT.

	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
	Rs.	Rs.
A.—GOVERNMENT SECONDARY SCHOOLS—		
1. Pay of Officers ... ... Voted ...	3,330	
1. Pay of Officers ... ... *Charged* ...	*950*	
2. Pay of Establishment	20,219	
3. Allowances and honoraria	1,750	
4. Contingencies ... ... Voted ...	33,417	
4. Contingencies ... ... *Charged* ...	*1,006*	
5. Grant-in-aid and contribution	351	
Deduct—Recoveries on account of supply of books, etc.	...	
TOTAL A Voted ...	59,067	
TOTAL A *Charged* ...	*1,956*	
B.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS	18,800	*3,000*
C.—SCHOLARSHIPS	980	*120*
D.—MISCELLANEOUS	580	
E.—LOSS OR GAIN BY EXCHANGE	...	
F.—WORKS—		
Original works	...	
Repairs	...	
TOTAL WORKS	...	
G.—CHARGES IN ENGLAND Voted	3,107	
G.—CHARGES IN ENGLAND *Charged*	...	
For rounding Voted ...	—34	
For rounding *Charged* ...	*+44*	*—20*
GRAND TOTAL Voted ...	82,500	...
GRAND TOTAL *Charged* ...	*2,000*	*3,100*

III.—Details of the foregoing :—*See* following pages

A.—GOVERNMENT SECONDARY SCHOOLS

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
1. Pay of Officers—				
Allowance to Civil Surgeon { Voted ...			...	
Allowance to Civil Surgeon { *Charged* ...	*1*	*1*	*950*	
Teaching staff (250—350)	1	1	3,530	
Deduct—Probable savings			—200	
Total ... { Voted ...			3,330	
Total ... { *Charged* ...			*950*	
2. Pay of Establishment—				
Teachers (125—250)	8	8	15,415	
Matrons and nurses (50—125)	3	3	3,537	
Clerk (60—100)	1	1	957	
Servants (15—20)	2	2	410	
Leave allowance			...	
Temporary establishment			...	
Special pay			225	
Deduct—Probable savings			—325	
Total			20,219	
3. Allowances and honoraria—				
Stipends			270	
Travelling allowance ... { Officers ...			...	
Travelling allowance ... { Establishment			125	
House-rent and other fixed allowances ...			1,355	
Cost of passage...			...	
Total			1,750	
4. Contingencies—				
Boarding charges			24,500	
Books, maps, etc.			200	
Purchase of typewriter			...	
Instruments, appliances, etc.			...	
Rates and taxes (Charged)			*1,006*	
Other non-contract contingencies			2,717	
Total Non-Contract Contingencies { Voted ...			27,417	
Total Non-Contract Contingencies { *Charged*...			*1,006*	

A.—GOVERNMENT SECONDARY SCHOOLS—*concld.*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
Pay of contingency menials			4,300	
Miscellaneous contract contingencies ...			1,700	
Total Contract Contingencies ...			6,000	
5. Grant-in-aid, etc.—				
Games			100	
Contributions			251	
Total			351	
TOTAL European and Anglo-Indian Schools. Voted ...			59,067	
Charged ...			*1,956*	

B.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS

Recurring grants	...	...	14,800	*3,000*
Non-recurring grants—				
Towards buildings			...	...
For furniture, etc.			...	...
For capital expenditure			4,000	...
TOTAL B ...			18,800	*3,000*

D.—MISCELLANEOUS

1. Allowances and Honoraria—				
Travelling allowance of officers			450	...
Remuneration to Examiners			110	...
2. Contingencies—				
Examination charges			20	...
TOTAL D			580	...

F.—WORKS

Original Works—				
In charge of civil officers			...	...
Repairs—				
Repairs			...	...
Total Works			...	...

G.—CHARGES IN ENGLAND

Expenditure of the High Commissioner for India—				
Leave salaries			3,107	...
Sterling overseas pay			...	...
Other charges			...	...
Total			3,107	...

GRANT No. 16

CHARGES ON ACCOUNT OF EDUCATION OTHER THAN EUROPEAN

[HEAD OF ACCOUNT—37.—EDUCATION]

I.—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses in connection with the administration of the Education Department.

Voted :—Rupees thirty-three lakhs, seventeen thousand and five hundred.

Charged :—Rupees one lakh, sixty-seven thousand and seven hundred.

II.—Sub-heads under which this grant will be accounted for by the EDUCATION DEPARTMENT.

		Budget estimate, 1937-38	
		Non-excluded areas	Excluded areas
UNIVERSITY EDUCATION		Rs.	Rs.
A—Government Arts Colleges—			
1. Pay of Officers	Voted ...	3,09,000	
	Charged ...	*36,418*	
2. Pay of Establishment	...	25,931	
3. Allowances and honoraria ...	Voted ...	2,560	
	Charged ...	*500*	
4. Contingencies	Voted ...	39,500	
	Charged ...	*8,341*	
5. Contributions, grants-in-aid, etc.... ...	...	4,400	
Total A ...	Voted ...	3,81,391	
	Charged ...	*45,259*	
B—Grants to Non-Government Arts Colleges ...	...	5,600	
C—Government Professional Colleges—			
(*a*) **Law College**	Voted ...	16,038	
	Charged ...	*816*	
(*b*) **Training College**	...	10,200	
(*c*) **Civil Engineering College**	...	7,241	
Total C ...	Voted ...	33,479	
	Charged ...	*816*	
D—Works (University)—			
Original Works	...	14,570	
Repairs	...	100	
Total D—Works (University)—	Voted	14,670	
	Charged	...	
SECONDARY EDUCATION			
E—Government Secondary Schools—			
(*a*) Secondary Schools for boys ...	Voted ...	7,75,021	*9,420*
	Charged ...	*16,650*	
(*b*) Secondary Schools for girls ...	Voted ...	84,622	...
	Charged ...	*1,242*	
Total E ...	Voted	8,59,643	...
	Charged ...	*17,892*	*9,420*

	Budget estimate, 1937-38	
	Non-excluded areas	Excluded areas
SECONDARY EDUCATION—*concld.*	Rs.	Rs.
F.—Direct grants to Non-Government Secondary Schools ...	2,13,858	*1,032*
G.—Grants to Local Bodies for Secondary Schools ...	36,523	...
H.—Works (Secondary)—		
Original Works	5,000	
Repairs ... ... Voted	10,750	
Repairs ... ... *Charged*	*15*	*250*
Total H—Works Voted	15,750	...
Total H—Works *Charged*	*15*	*250*
PRIMARY EDUCATION		
I.—Government Primary Schools—		
Primary Schools for boys	64,836	*30,227*
J.—Grants to Local Bodies for Primary Education ...	8,63,676	...
K.—Direct grants to Non-Government Primary Schools ...	48,200	*14,200*
L.—Works (Primary)—		
Original works	1,250	
Repairs	1,300	*200*
Total L—Works Voted	2,550	
Total L—Works *Charged*	...	*200*
SPECIAL EDUCATION		
M.—Government Special Schools—		
(*a*) Normal or Training Schools Voted	46,056	
(*a*) Normal or Training Schools *Charged* ...	*1,958*	
(*b*) Institution for higher Sanskrit learning Voted	12,116	
(*b*) Institution for higher Sanskrit learning *Charged*	*420*	
(*c*) Engineering School	3,550	
(*d*) Madrasas Voted	360,66	
(*d*) Madrasas *Charged*	*157*	
(*e*) Share cost for the maintenance of the Hazaribagh Reformatory School	3,247	
Total M Voted ...	1,01,035	
Total M *Charged* ...	*2,535*	

		Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
		Rs.	Rs.
SPECIAL EDUCATION—*concld.*			
N.—Direct grants to non-Government Special Schools ...		64,620	
O.—Grants to Local Bodies for Special Education ...		20,250	
P.—Works (Special)—			
Original Works		100	
Repairs	Voted	1,000	
	Charged ...	*33*	
Total P—Works	Voted	1,100	
	Charged	*33*	
GENERAL CHARGES			
Q.—Direction—			
1. Pay of Officers	Voted	13,800	
	Charged ...	*25,647*	
2. Pay of Establishment...		48,276	
3. Allowances and honoraria	Voted ...	4,000	
	Charged ...	*2,400*	
4. Contingencies ...	Voted	5,200	
	Charged	...	
Total Q	Voted	71,276	
	Charged	*28,047*	
R.—Inspection—			
1. Pay of Officers	Voted	1,07,839	
	Charged ...	...	
2. Pay of Establishment...		1,51,044	
3. Allowances and honoraria	Voted	68,460	
	Charged	...	
4. Contingencies ...	Voted	17,200	
...	*Charged*	*901*	
5. *Deduct*—Amount transfer to the Deposit account of the Khasi States		—6,300	
Total R	Voted	3,38,243	
	Charged ...	*901*	
S.—Scholarships		1,22,431	3,438
T.—Miscellaneous—			
(*a*) Public Library, Shillong	Voted	2,356	
	Charged	...	
(*b*) Examination charges	Voted	17,950	
	Charged	*50*	
(*c*) Text-book committee charges		4,000	
(*d*) Other miscellaneous charges		26,400	1,020
Total T	Voted	50,706	...
	Charged	*50*	*1,020*
U.—Works (General)—			
Original Works		...	
Repairs		700	
Total U—Works ...	Voted	700	
	Charged	...	
V.—CHARGES IN ENGLAND	Voted ...	6,960	
	Charged	*12,374*	
W.—Loss by exchange on English transactions.	Voted ...	...	
	Charged	...	
For rounding	Voted	+3	
	Charged	*—22*	+13
GRAND TOTAL	Voted	33,17,500	
	Charged	*1,07,900*	*59,800*

I.—Details of the foregoing :— *See* following pages

UNIVERSITY EDUCATION.—A.—GOVERNMENT ARTS COLLEGES

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
1.—Pay of Officers—				
Principals (1,250—1,500) (*Charged*)	*2*	*2*	*36,418*	
Professors and Lecturers (175—800—1,250)	54	54	3,09,720	
Special pay			4,680	
Temporary Lecturer in Civics			300	
Deduct—Probable savings ... Voted ...			—5,700	
Deduct—Probable savings ... *Charged* ...			...	
Total ... Voted ...			3,09,000	
Total ... *Charged* ...			*36,418*	
2.—Pay of Establishment—				
Clerical and other Subordinate Establishment (30—200).	15	15	14,844	
Servants (13—30)	41	40	8,303	
Temporary establishment			2,784	
Total			25,931	
3.—Allowances and Honoraria—				
Travelling allowance of officers Voted ...			550	
Travelling allowance of officers *Charged* ...			*500*	
House-rent and other fixed allowances ...			2,010	
Travelling allowances of Establishment ...				
Medical treatment of members of Superior Civil Services ... Voted ...			...	
Medical treatment of members of Superior Civil Services ... *Charged* ...			...	
Total ... Voted ...			2,560	
Total ... *Charged* ...			*500*	
4.—Contingencies—				
Rates and taxes (charged)			*8,341*	
Books, maps, periodicals and newspapers ...			4,500	
Other non-contract contingencies ...			13,000	
Total non-contract contingencies Voted			17,500	
Total non-contract contingencies *Charged*			*8,341*	
Pay of contingency menials			8,000	
Miscellaneous contract contingencies ...			14,000	
Total Contract Contingencies ...			22,000	
5.—Contributions, grants-in-aid, etc.—				
Games				
Common room charges			1,700	
Grants to Calcutta University for travelling allowance of fellows who attend meetings of University			700	
Total Contributions, etc.			2,000	
			4,400	
Total Government Arts Colleges Voted ...			3,81,391	
Total Government Arts Colleges *Charged* ...			*45,259*	

B.—DIRECT GRANTS TO NON-GOVERNMENT ARTS COLLEGES

1.—RECURRING GRANTS			5,600	
2.—NON-RECURRING GRANTS			...	
TOTAL DIRECT GRANTS TO NON-GOVERNMENT ARTS COLLEGES ...			5,600	...

UNIVERSITY EDUCATION—C.—GOVERNMENT PROFESSIONAL COLLEGES

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
(a) Law College—				
1. Pay of Officers—				
Principal and Professors (150—500) ...	3	4	11,400	
Leave allowance			...	
Deduct—Probable savings			...	
Total			11,400	
2. Pay of Establishment—				
Clerk and Librarian (60—100)	1	1	1,200	
Servants (13—30)	3	3	588	
Total ...			1,788	
3. Allowances and Honoraria—			...	
Total			...	
4. Contingencies—				
Purchase of type-writer			...	
Purchase of books, maps and periodicals ...			800	
Rates and taxes (Charged)			*816*	
Other non-contract contingencies ...			...	
Total Non-contract contingencies {Voted ...			800	
{*Charged* ...			*816*	
Pay of contingency menials			800	
Miscellaneous contract contingencies ...			900	
Total Contract contingencies			1,700	
5. Contribution, Grants-in-aid, etc.—				
Grants for games			200	
Common room charges			150	
Total			350	
Total Law College {Voted ...			16,038	
{*Charged* ...			*816*	
(b) Training College—				
1. Contributions and Grants-in-aid—				
Contribution to the St. Edmunds College, Shillong, for training of Teachers ...			5,000	
Total ...			5,000	
2. Allowances and Honoraria—				
Travelling allowance of establishment ...			200	
Stipends			2,300	
Total ...			2,500	
3. Contingencies—				
Non-contract contingencies			1,800	
Contract contingencies			900	
Total			2,700	
Total Training College ...			10,200	

UNIVERSITY EDUCATION—C.—GOVERNMENT PROFESSIONNAL COLLEGES—*concld.*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
(*c*) Civil Engineering College—				
1. Contributions and grants-in-aid—				
Contribution to Bengal for Assam students in the Engineering College		...	6,891	
Total ...			6,891	
2. Allowances and Honoraria—				
Travelling allowances of establishment ...			50	
House-rent and other fixed allowances ...			300	
Stipends			...	
Total ...			350	
Total Civil Engineering College ...			7,241	

D.—WORKS (UNIVERSITY).

Original Works—				
In charge of civil officers			14,570	
Repairs—				
Repairs			100	
Total works			14,670	

E.—GOVERNMENT SECONDARY SCHOOLS.

(*a*)—SECONDARY SCHOOLS FOR BOYS				
1. Pay of Officers—				
Teaching staff (150—400)	20	19	68,111	
Outside service	1	1	3,840	
Special pay			2,500	
Leave allowance			...	
Deduct—Probable savings			...	
Total			74,451	
2. Pay of Establishment—				
Teaching staff (30—250) + S. P. 5(25) ...	516	513	5,98,343	7,773
Clerks and librarians (40—75)	21	20	16,058	...
Servants (13—20)	70	70	12,499	360
Special pay			10,600	420
Lump provision for deputation of teachers to training College			5,400	...
Temporary establishment	3	3	1,216	...
Lump provision for splitting up of the Shillong Government High School			4,398	...
Ditto for establishment of a Government Middle English School for the Mikir Hills at Tika. ...			750	...
Deduct—Probable savings			—21,114	—553
Total			6,28,150	8,000
3. Allowances and Honoraria—				
Travelling allowance of Officers ...			1,800	...
Travelling allowance of establishment ...			6,800	40
House-rent and other allowances			2,400	...
Total			11,000	40

E.—GOVERNMENT SECONDARY SCHOOLS—*contd.*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
4. Contingencies—				
Rates and taxes (Charged)			*16,650*	...
Books, maps, periodicals and newspapers ...			3,200	*70*
Other non-contract contingencies			14,000	*880*
Pay of contingency menials			1,500	*350*
Purchase of typewriter			...	...
Total Non-contract contingencies { Voted ...			18,700	...
{ *Charged* ...			*16,650*	*1,300*
Miscellaneous contract contingencies ...			15,000	...
Pay of contingency menials			20,000	...
Total Contract Contingencies			35,000	...
. Contributions, Grants-in-aid, etc.—				
Grants for games			7,000	*80*
Common room charges...			720	...
Total ...			7,720	*80*
Total—Secondary Schools for Boys { Voted ...			7,75,021	...
{ *Charged* ...			*16,650*	*9,420*
(*b*)—SECONDARY SCHOOLS FOR GIRLS				
1. Pay of Officers—				
Teaching staff (150—350)	2	2	8,500	
Leave allowance			300	
Total ...			8,800	
2. Pay of Establishment—				
Matron (25—30)	1	2	461	
Teaching staff (40—200)	57	56	57,011	
Clerks (40—75)	2	2	1.659	
Servants (13—20)	7	9	1,403	
Special pay			180	
Lump provision for deputation for training ...			1,800	
Temporary Establishment			240	
Deduct—Probable savings			—972	
Total ...			61,782	
3. Allowances—				
Travelling allowance of officers			100	
Travelling allowance of establishment ...			150	
House-rent and other allowances ...			1,140	
Total ...			1,390	

E.—GOVERNMENT SECONDARY SCHOOLS—*concld.*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
4. Contingencies—				
Rates and taxes (Charged)			*1,242*	
Books, maps, etc.			500	
Other non-contract contingencies... ...			7,600	
Pay of contingency menials			1,500	
Total Non-contract contingencies {Voted ...			9,600	
Total Non-contract contingencies {*Charged* ...			*1,242*	
Pay of contingency menials			1,600	
Miscellaneous contract contingencies ...			1,300	
Total Contract contingencies			2,900	
5. Contribution, Grants-in-aid, etc.—				
Grants for games			125	
Common room charges			25	
Total ...			150	
TOTAL—Secondary Schools for Girls {Voted ...			84,622	
TOTAL—Secondary Schools for Girls {*Charged* ...			*1,242*	

F.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS.

1.—RECURRING GRANTS				
1. Boys' schools			1,44,982	*1,032*
2. Girls' schools			64,376	
Total ...			2,09,358	*1,032*
2.—NON-RECURRING GRANTS.				
1. Building grants			4,500	
2. Grants-in-aid for secondary schools for other purposes.				
3. Grants for furniture				
Total ...			4,500	...
TOTAL DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS.			2,13,858	*1,032*

H.—WORKS (SECONDARY)

Original Works—				
In charge of civil officers			5,000	...
Repairs—				
Repairs			10,750	250
Rates and taxes (Charged)			*15*	...
Total Repairs {Voted ...			10750	...
Total Repairs {*Charged*...			*15*	*250*
Total works {Voted ...			15,750	250
Total works {*Charged* ...			*15*	...

I.—GOVERNMENT PRIMARY SCHOOLS

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
(a)—PRIMARY SCHOOLS FOR BOYS			Rs.	Rs
1. Pay of Establishment—				
Teaching staff (15—70)	366	401	59,303	*29,077*
Servants (13—20)	2	1	216	...
Lump provision for starting schools in the backward tracts.			1,800	*700*
Deduct—Probable savings			—2,052	*—1,000*
Total			59,267	*28,777*
2. Allowance and Honoraria—				
House-rent and other fixed allowances ...			310	
Stipend to substitute teachers			500	
Travelling allowance			100	*400*
Total			910	*400*
3. Contingencies—				
Pay of contingency menials				
Books, maps, periodicals and newspapers ...			850	*300*
Other non-contract contingencies ...			3,559	*700*
Total contingencies			4,409	*1,000*
4. Contribution—				
Grant for games			250	*50*
Total—Primary Schools for Boys ...			64,836	*30,227*
Total—Primary Schools — Voted ...			64,836	...
Total—Primary Schools — *Charged* ...			...	*30,227*

J.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
Recurring			8,63,676	
Non-recurring			...	
TOTAL—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION. ...			8,63,676	

K.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS

	Numbers 1936-37	Numbers 1937-38	Non-excluded areas	Excluded areas
1. Recurring Grants—				
Boys' schools			35,000	*14,200*
Girls' schools			4,400	
Tea garden schools			6,600	
Total			46,000	*14,200*
2. Non-Recurring Grants—				
For furniture and apparatus			300	
For buildings			700	
Tea garden schools			1,200	
Total			2,200	
TOTAL—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS...			48,200	*14,200*

L.—WORKS (PRIMARY)

	Numbers 1936-37	Numbers 1937-38	Non-excluded areas	Excluded areas
ORIGINAL WORKS—				
In charge of Civil officers			1,250	
Total			1,250	
REPAIRS—				
Repairs			1,300	*200*
Total			1.300	*200*
TOTAL WORKS			2,550	*200*

M.—GOVERNMENT SPECIAL SCHOOLS

	Numbers 1936-37	Numbers 1937-38	Non-excluded areas	Excluded areas
(*a*) NORMAL OR TRAINING SCHOOLS				
1. Pay of officers—				
Superintendents (250—800)+P.A.1.(50) ...	2	2	9,825	
Special pay			925	
Total			10,750	
2. Pay of Establishment—				
Teaching staff (40—250)	17	17	24,474	
Clerks (40—75)	2	2	2,018	
Servants (13—20)	5	5	924	
Temporary establishment			990	
Total			28,406	
3. Allowances and Honoraria—				
Travelling allowance of establishment ...			250	
Travelling allowance of officers ...			100	
House-rent and other fixed allowances ...			100	
Total			450	

M.—GOVERNMENT SPECIAL SCHOOLS---*contd.*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
NORMAL OR TRAINING SCHOOLS—*concld.*			Rs.	Rs.
4. Contingencies—				
Rates and taxes (Charged)			*1,958*	
Books, maps, periodicals and newspapers ...			500	
Other non-contract contingencies ...			1,300	
Total Non-contract contingencies { Voted			1,800	
Total Non-contract contingencies { *Charged*			*1,958*	
Pay of contingency menials			1,800	
Miscellaneous contract contingencies ...			2,200	
Total Contract contingencies			4,000	
5. Grants-in-aid—				
Grants for games			450	
Common Room charges			200	
Total ...			650	
TOTAL—Normal or Training Schools. { Voted ...			46,056	
TOTAL—Normal or Training Schools. { *Charged* ...			*1,958*	
(*b*) INSTITUTION FOR HIGHER SANSKRIT LEARNING AT SYLHET.				
1. Pay of officers—				
Teaching staff (150—300)	1	1	4,025	
Special pay			300	
Total Pay of Officers ...			4,325	
2. Pay of Establishment—				
Teaching staff (75—200)	2	2	3,540	
Clerks (75—200)	2	1	1,680	
Servants (11—20)	1	1	203	
Total ...			5,423	
3. Allowances and Honoraria—				
Travelling allowance of officers			50	
House rent and other fixed allowances ...			528	
Travelling allowance of establishment ...			...	
Total ...			578	
4. Contingencies—				
Rates and taxes (Charged)			*420*	
Books, maps, periodicals and newspapers ...			300	
Other non-contract contingencies ...			150	
Total Non-contract Contingencies { Voted ...			450	
Total Non-contract Contingencies { *Charged...*			*420*	
Pay of contingency menials			780	
Miscellaneous contract contingencies ...			500	
Total Contract contingencies			1,280	
5. Contributions and Grants in-aid—				
Grants for games			20	
Common room charges			40	
Total			60	
TOTAL—Institution for Higher Sanskrit Learning... { Voted ...			12,116	
TOTAL—Institution for Higher Sanskrit Learning... { *Charged...*			*420*	

M.—GOVERNMENT SPECIAL SCHOOLS—*concld.*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
(c) ENGINEERING SCHOOL.				
1. Contributions and Grants-in-aid—				
Contribution to other Governments for seats and other incidental charges for Assam students reading in Engineering Schools.			2,450	
Total			2,450	
2. Allowances and Honoraria—				
Travelling allowance			200	
House-rent and other fixed allowances ...			900	
Total			1,100	
TOTAL—Engineering School			3,550	
(d) SYLHET MADRASSA.				
1. Pay of Officers—				
Principal (175—425)	1	1	2,690	
Assistant Superintendent (175—425) ...	1	1	4,337	
Leave allowance			400	
Teaching staff			1,680	
Total ...			9,107	
2. Pay of Establishment—				
Teaching staff (25—200)	16	17	21,088	
Clerks (40—75)	2	2	1,408	
Servants (13—19)	4	4	803	
Special pay			180	
Total			23,479	
3. Allowances and Honoraria—				
Travelling allowance of officers			250	
Travelling allowance of establishment ...			50	
House rent and other fixed allowances ...			...	
Total ...			300	
4. Contingencies—				
Rates and taxes (Charged)			*157*	
Books, maps, periodicals and newspapers ...			400	
Other non-contract contingencies ...			980	
Purchase of typewriters			...	
Total Non-contract contingencies { Voted			1,380	
Total Non-contract contingencies { *Charged*			*157*	
Pay of contingency menials			600	
Miscellaneous contract contingencies ...			800	
Total Contract contingencies ...			1,400	
5. Contributions and Grants-in-aid—				
Grant for games			300	
Common room charges			100	
Total			400	
TOTAL—Sylhet Madrassa { Voted ...			36,066	
TOTAL—Sylhet Madrassa { *Charged* ...			*157*	

N.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
Recurring grants			61,620	
Non-recurring grants—				
Towards buildings			3,000	
Grant-in-aid to Hospitals			...	
For establishment of Madrassa			...	
Grants for furniture and apparatus ...			...	
Total ...			3,000	
TOTAL Direct Grants to non-Government special schools.			64,620	

P.—WORKS—(SPECIAL)

Original works—				
In charge of civil officers			100	
Total			100	
Repairs—				
Repairs			1,000	
Rates and taxes (Charged)			*33*	
Total ... Voted...			1,000	
Charged			*33*	
TOTAL Works Voted ...			1,100	
Charged ...			*33*	

GENERAL CHARGES—Q.—DIRECTION

1—Pay of Officers—				
Director (Charged) (1,750—2,250) ...	*1*	*1*	*25,647*	
Assistant to the Director of Public Instruction for Muhammadan Education (250—800)—S. P. (75).	1	1	9,300	
Special officer			...	
Lump provision for quinquennial report work			4,000	
Leave allowance			500	
Deduct—Probable Savings			...	
Total ... Voted ...			13,800	
Charged			*25,647*	
2—Pay of Establishment—				
Personal assistant and clerks (30—400) ...	29	31	41,552	
Servants (15—30)—P. A. 1(1)	11	11	2,372	
Temporary establishment			2,852	
Lump provision for quinquennial report work			1,500	
Total ...			48,276	
3—Allowances and Honoraria—				
Travelling allowance of officers ... Voted ...			2,500	
Charged			*2,400*	
Travelling allowance of establishment ...			1,400	
House rent and other fixed allowance ...			100	
Cost of passage (Charged)			...	
Total ... Voted ...			4,000	
Charged			*2,400*	
4—Contingencies—				
Books, maps, periodicals and newspapers ...			300	
Purchase of typewriters			...	
Other non-contract contingencies ...			300	
Total Non-contract Contingencies ...			600	
Pay of contingency menials			100	
Miscellaneous contract contingencies ...			4,500	
Total Contract contingencies ...			4,600	
TOTAL Direction ... Voted ...			71,276	
Charged			*28,047*	

GENERAL CHARGES—R.—INSPECTION.

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
1. Pay of Officers—				
Inspectors Voted (250—800) ...	1	2	18,000	
Inspectors *Charged (400—1,500)* ...	1		...	
Special pay			1,200	
Assistant Inspectors, Assistant Inspectress and Deputy Inspectors (150—800).	25	25	86,639	
Leave allowance			2,000	
Total Voted ...			1,07,839	
Total *Charged* ...			...	
2. Pay of Establishment—				
Sub-Inspectors (75—200)	53	55	83,694	
Clerks (40—150)	62	62	49,791	
Servants (13—30)	113	115	18,863	
Temporary establishment			2,484	
Lump provision for deputation of five Sub-Inspectors for training.			3,750	
Deduct—Probable savings			—7,538	
Total ...			1,51,044	
3. Allowances and Honoraria—				
Travelling allowance of officers Voted ...			30,660	
Travelling allowance of officers *Charged* ...			...	
Travelling allowance of establishment ...			8,800	
House-rent and other fixed allowances ...			29,000	
Total Voted ...			68,460	
Total *Charged* ...			...	
4. Contingencies—				
Rates and taxes (Charged)			*901*	
Books, maps, periodicals, etc.			1,500	
Purchase of typewriter			400	
Other Non-contract contingencies ...			1,200	
Total Non-contract contingencies ... Voted			3,100	
Total Non-contract contingencies ... *Charged*			*901*	
Pay of contingency menials			900	
Miscellaneous contract contingencies ...			13,200	
Total Contract contingencies ...			14,100	
5. *Deduct*—Amount transferred to the Deposit account of the Khasi States.			—6,300	
Total Inspection Voted ...			3,38,243	
Total Inspection *Charged* ...			*901*	

GENERAL CHARGES—S.—SCHOLARSHIPS—

	Numbers 1936-37	Numbers 1937-38	Non-excluded areas	Excluded areas
1. In Arts Colleges—				
Scholarships Post-graduate Ordinary ...			369	
Scholarships Post-graduate Research ...			...	
Scholarships Senior			26,197	
Scholarships Junior			27,243	
Scholarships Special			1,495	
Total ...			55,304	
In Professional Colleges—				
Engineering scholarships			5,548	
Medical scholarships			220	
Total ...			5,768	

GENERAL CHARGES—S.—SCHOLARSHIPS—*concld.*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
3. In Secondary Schools—				
Scholarships — Primary			9,400	*1,700*
Scholarships — Middle English			11,000	...
Scholarships — Middle Vernacular... ...			6,000	...
Scholarships — Special			3,000	*840*
Total ...			29,400	*2,540*
4. In Primary Schools—				
Scholarships, primary				
5. In Special Schools—				
Scholarships — Primary			985	
Scholarships — Middle English			...	
Scholarships — Middle Vernacular			300	
Scholarships — *Tols*			2,000	
Scholarships — Special			3,500	
Scholarships — Engineering and Surveying ...			4,774	
Scholarships — Madrassa			5,000	
Scholarships — Medical			1,000	
Scholarships — Normal or training schools ...			14,400	*898*
Total ...			31,959	*898*
TOTAL Scholarships ...			1,22,431	*3,438*

GENERAL CHARGES—T.—MISCELLANEOUS

	1936-37	1937-38	Non-excluded areas	Excluded areas
(*a*) PUBLIC LIBRARY, SHILLONG				
1. Pay of Establishment—				
Librarians (50—100)	1	2	1,440	
Servants (15—20)	1	1	216	
Leave allowance			200	
Total ...			1,856	
2. Allowances and Honoraria—				
3. Contingencies—				
Purchase of books, maps, etc.			380	
Other Non-contract contingencies			20	
Total Non-contract contingencies			400	
Miscellaneous contract contingencies ...			100	
Total Contract cotingencies ...			100	
TOTAL Public Library			2,356	
(*b*) EXAMINATION CHARGES				
1. Allowances and honoraria—				
Travelling allowance of Officers ...			650	
Travelling allowance of Establishment ...			...	
Remuneration to examiners Voted ...			9,450	
Remuneration to examiners *Charged* ...			*50*	
Total Voted ...			10,100	
Total *Charged* ...			*50*	
2. Contingencies—				
Other examination charges			6,850	
Total ...			7,850	
TOTAL Examination Charges Voted ...			17,950	
TOTAL Examination Charges *Charged* ...			*50*	

GENERAL CHARGES—T.—MISCELLANEOUS—*concld.*

	Numbers		Budget estimate, 1937-38	
	1936-37	1937-38	Non-excluded areas	Excluded areas
(c) TEXT-BOOK COMMITTEE CHARGES			Rs.	Rs.
1. Pay of establishment—				
Clerks and servants (13—80)			...	
Leave allowance			...	
Total ...			...	
2. Allowances and honoraria—				
Travelling allowance of officers			1,000	
Travelling allowance of establishment ...			...	
Total ...			1,000	
3. Contingencies—				
Miscellaneous contingencies (Production of text books).			3,000	
TOTAL Text-Book Committee charges			4,000	
(d) OTHER MISCELLANEOUS CHARGES				
1. Pay of officers—				
Medical supervisor of hostels			2,100	
Total ...			2,100	
2. Pay of establishment—				
Medical Supervisor of hostels ...			4,300	120
Total ...			4,300	120
3. Grants—				
Donation to Sahitya Sabha			600	
Grants for educational experiment			1,100	
Grants for games to athletic associations ...			3,000	
Hostel accommodation for girls			1,200	
Grants to girls' guide association			500	
Grants to boys' scout association			4,000	
Development of physical education... ...			...	
Grants to night schools in Surma Valley ...			1,000	
Grants for miscellaneous purposes			1,000	
Grants for enlargement of school gardens ...			...	
Total ...			12,400	
4. Allowances and honoraria—				
Travelling allowance of officers			400	200
Ditto of establishment			...	
House-rent and other fixed allowances ...			600	
Rewards			...	
Stipends to mistresses under training ...			3,300	
Total ...			4,300	200
5. Contingencies—				
Purchase of books and periodicals for various institutions.			2,500	
Miscellaneous contingencies			800	700
Total ...			3,300	700
TOTAL Other Miscellaneous Charges			26,400	1,020

U.—WORKS (GENERAL)

Original Works—				
In charge of civil officers			...	
Repairs—				
Repairs			700	
Total Works ...			700	

V.—CHARGES IN ENGLAND

Expenditure of the High Commissioner for India—				
Leave salaries ... ... Voted ...			6,960	
Charged ...			*10,240*	
Sterling Overseas pay (Charged) ...			*2,134*	
Other charges			...	
Total ... Voted ...			6,960	
Charged ...			*12,374*	

GRANT No. 17

CHARGES ON ACCOUNT OF MEDICAL

[HEAD OF ACCOUNT—38.—MEDICAL]

I.—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses in connection with the administration of the Medical Department.

Voted :—Rupees ten lakhs, twenty-nine thousand and three hundred.

Charged :—Rupees four lakhs, thirteen thousand and two hundred.

II.—Sub-heads under which this grant will be accounted for by the MEDICAL DEPARTMENT.

	Budget estimate, 1937-38	
	Non-excluded areas	Excluded areas
A.—MEDICAL ESTABLISHMENT	Rs.	Rs.
(a) Superintendence—		
1. Pay of officers ... Voted	5,400	
Charged	*33,000*	
2. Pay of establishment	35,917	
3. Allowances and honoraria Voted	2,200	
Charged	*2,800*	
4. Grants-in-aid, contributions, etc. (*Charged*) ...	*600*	
5. Contingencies	3,060	
Total (a) ... Voted ...	46,577	
Charged ...	*36,400*	
(b) District Medical Officers—		
1. Pay of officers ... ... Voted	1,07,216	*35,389*
Charged	*1,23,825*	...
2. Pay of establishment	30,119	6,909
3. Allowances and honoraria Voted	11,655	11,100
Charged	*5,200*	...
4. Grants-in-aid, contribution, etc. (*Charged*) ...	*2,400*	...
5. Contingencies Voted	7,769	...
Charged	*484*	*2,522*
Deduct—Amount transferred to the deposit account of the Khasi states	—5,400	...
Total (b) ... Voted ...	1,51,359	
Charged ...	*1,31,909*	*55,920*
(c) Reserve Medical Subordinates—		
1. Pay of officers ... Voted	13,565	
Charged	...	
2. Pay of establishment	38,998	4,047
3. Allowances and honoraria	7,400	600
Deduct—Contribution from the Central Government for the cost of the Medical staff accompanying Political Officers on tour in tribal areas (Charged)	...	*—1,000*
Total (c) Voted ...	59,963	3,647
Charged ...	...	
TOTAL A ... Voted	2,57,899	
Charged ...	*1,68,309*	*59,567*
B.—HOSPITALS AND DISPENSARIES		
(a) Ordinary Dispensaries—		
1. Pay of officers	5,100	4,200
2. Pay of establishment	2,15,353	54,695
3. Allowances and honoraria Voted	10,500	9,500
Charged	...	...
4. Contingencies Voted	60,810	...
Charged	*4,306*	*50,375*
Total B (a) Voted ...	2,91,763	...
Charged ...	*4,306*	*1,18,770*

		Budget estimate, 1937-38	
		Non-excluded areas	Excluded areas
		Rs.	Rs.
B.—HOSPITALS AND DISPENSARIES			
(b) Travelling Dispensaries	Voted ...		
	Charged ...		*10,089*
(c) Leper Hospitals	Voted ...	9,483	
	Charged ...	*600*	
(d) Leprosy Survey, etc.		5,120	
(e) Grants for leprosy works		8,074	
(f) Grants to Hospitals and Dispensaries		1 49,493	
TOTAL B ...	Voted ...	4,63,933	...
	Charged ...	*4,906*	*1,28,859*
C.—GRANTS FOR MEDICAL PURPOSES		52,489	
D.—MEDICAL SCHOOLS AND COLLEGES			
(a) Medical Colleges		53,340	
(b) Medical Schools—			
1. Pay of officers...	Voted ...	30,298	
	Charged ...	*2,400*	
2. Pay of establishment		17,381	
3. Allowances and honoraria ...	Voted ...	10,200	
	Charged ...	...	
4. Contributions and grants-in-aid		7,000	
5. Contingencies	Voted ...	19,728	
	Charged ...	*1,300*	
Total D (b) ...	Voted ...	84,607	
	Charged ...	*3,700*	
(c) School of Tropical Medicine		...	
TOTAL D ...	Voted ...	1,37,947	
	Charged ...	*3,700*	

	Budget estimate, 1937-38	
	Non-excluded areas	Excluded areas
	Rs.	Rs.
E.—MENTAL HOSPITALS		
(a) Mental Hospital, Tezpur—		
1. Pay of officers ... Voted	6,600	
Charged	*1,160*	
2. Pay of establishment	41,272	
3. Allowances and honoraria	150	
4. Contingencies ... Voted	56,400	
Charged	*3,365*	
Total E (a) ... Voted	1,04,422	
Charged	*4,525*	
(b) Share cost for the maintenance of the European Mental Hospital, Ranchi	5,000	
TOTAL E ... Voted	1,09,422	
Charged	*4,525*	
F.—CHEMICAL EXAMINER		
1. Share cost of the Chemical Examiner, Bengal, and his establishment	4,000	
G.—WORKS		
Original Works	700	*100*
Repairs ... Voted	1,200	...
Charged	*22*	*1,336*
TOTAL G ... Voted	1,900	...
Charged	*22*	*1,436*
H.—CHARGES IN ENGLAND Voted ...	1,675	
Charged ...	*41,800*	
I.—LOSS OR GAIN BY EXCHANGE ON ENGLISH TRANSACTION Voted ...		
Charged ...		
For rounding Voted	+35	...
Charged	*+38*	*+38*
GRAND TOTAL ... Voted...	10,29,300	...
Charged	*2,23,300*	*1,89,900*

III.—Details of the foregoing :—*See* following pages

A—MEDICAL ESTABLISHMENT—*contd.*

	Number 1936-37	Number 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
(a) SUPERINTENDENCE			Rs.	Rs.
1. Pay of Officers—				
Inspector General of Civil Hospitals (2,750) (Charged)	1	1	*33,000*	
Personal Assistant (220—450) + special pay (100)	1	1	5,400	
Total Voted ...			5,400	
Total *Charged* ...			*33,000*	
2. Pay of Establishment—				
Clerks (50—350)	25	25	33,520	
Servants (14—30) + special pay 2 (1—3) ...	9	9	2,097	
Temporary establishment			...	
Leave allowance			300	
Total ...			35,917	
3. Allowances and Honoraria—				
House-rent and other fixed allowances ...				
Travelling allowances of officers Voted ...			1,200	
Travelling allowances of officers *Charged* ...			*2,800*	
Travelling allowance of establishment ...			1,000	
Total Voted ...			2,200	
Total *Charged* ...			*2,800*	
4. Grants-in-aid and contributions, etc.—				
Contribution for passage of officers transferred to or from other Governments (Charged) ...			*600*	
5. Contingencies—				
Purchase of typewriters and duplicators ...			...	
Rates and taxes			...	
Purchase of books, etc.			180	
Other non-contract contingencies ...			430	
Total Non-Contract Contingencies ...			610	
Miscellaneous contract contingencies ...			2,450	
Total—Contract contingencies ...			2,450	
TOTAL—Superintendence Voted...			46,577	
TOTAL—Superintendence *Charged*			*36,400*	
(b) DISTRICT MEDICAL OFFICERS				
1. Pay of Officers—				
Civil Surgeons including Military Assistant Surgeons appointed as Civil Surgeons. Voted (500—900)	5	6	22,884	*23,614*
Civil Surgeons *Charged (500—1,850)*	*7*	*8*	*1,13,025*	...
Overseas pay 3(300) (Charged)	*3*	*3*	*10,800*	...
Assistant Surgeons (150—450)	19	21	83,932	11,375
Charge allowance			400	400
Total ... Voted ...			1,07,216	...
Total ... *Charged* ...			*1,23,825*	*35,389*

A.—MEDICAL ESTABLISHMENT—*contd.*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
2. Pay of Establishment—			Rs.	Rs.
Clerks (35—125)	31	33	21,835	*4,850*
Servants (13—20)	48	53	7,704	*1,859*
Compounders and dressers (6—40)... ...	2	1	480	...
Allowance to Sub-Assistant Surgeon for Civil Station			100	*100*
Leave allowance			...	*100*
Total			30,119	6,909
3. Allowances and Honoraria—				
Cost of passage granted under the Superior Civil Services Rules... Voted ...			...	...
Cost of passage granted under the Superior Civil Services Rules... *Charged* ...			...	...
House-rent and other allowances Voted ...			1,410	*6,850*
House-rent and other allowances *Charged* ...			...	...
Travelling allowance of officers Voted ...			9,530	*3,853*
Travelling allowance of officers *Charged* ...			*5,000*	...
Travelling allowance of establishment ...			715	*397*
Medical treatment of members of Superior and non-Superior Civil Service. Voted ...			...	
Medical treatment of members of Superior and non-Superior Civil Service. *Charged* ...			*200*	
Total Voted ...			11,655	...
Total *Charged* ...			*5,200*	*11,100*
4. Grants-in-aid, contributions, etc.—				
Contribution for passages (Charged) ...			*2,400*	
Total (*Charged*) ...			*2,400*	
Deduct—Amount transferred to the Deposit Account of the Khasi states			—5,400	
Total			—5,400	...
5. Contingencies—				
Rates and taxes (Charged)			*484*	...
Purchase of typewriters, etc.			...	*770*
Purchase of books, etc.			283	*130*
Other non-contract contingencies			1,986	*122*
TOTAL—Non-Contract Contingencies Voted ...			2,269	...
TOTAL—Non-Contract Contingencies *Charged* ...			*484*	*1,022*
Pay of contingency menials			...	...
Miscellaneous contract contingencies ...			5,500	*1,500*
TOTAL—Contract Contingencies ...			5,500	*1,500*
TOTAL—District Medical Officers Voted ...			1,51,359	...
TOTAL—District Medical Officers *Charged* ...			*1,31,909*	*55,920*
(*c*) RESERVE MEDICAL SUBORDINATES				
1. Pay of Officers—				
Civil Surgeons (Charged)			...	...
Assistant Surgeons (150—450)	7	5	13,565	...
Deduct—Probable savings			...	...
Total Voted ...			13,565	...
Total *Charged* ...			...	...
2. Pay of Establishment—				
Sub-Assistant Surgeons (75—175)	28	28	38,998	*4,047*
Deduct—Probable savings				
TOTAL ...			38,998	*4,047*

A.—MEDICAL ESTABLISHMENT—*concld.*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38. Non-excluded areas	Budget estimate, 1937-38. Excluded areas
			Rs.	Rs.
3.—Allowances and Honoraria—				
Travelling allowance of officers — *Voted* ...			1,500	...
Travelling allowance of officers — *Charged* ...			...	...
Travelling allowance of establishment ...			3,200	400
House-rent and other allowances			2,700	200
Total — *Voted* ...			7,400	...
Total — *Charged* ...			...	600
4. Contingencies—				
Rates and taxes			...	...
Deduct—Contribution by Central Government for cost of medical staff accompanying Political Officers on tour in tribal areas (Charged) ...			...	—1,000
TOTAL—Reserve Medical Establishment. — *Voted* ...			59,963	...
TOTAL—Reserve Medical Establishment. — *Charged* ...			...	3,647
B.—HOSPITALS AND DISPENSARIES.				
(*a*)—ORDINARY DISPENSARIES				
1—Pay of Officers—				
Assistant Surgeon (150—450)	2	2	5,100	4,200
Total ...			5,100	4,200
2—Pay of Establishment—				
Sub-Assistant Surgeons (70—200)... ...	125	122	1,93,263	36,587
House surgeons and house physicians (50) ...	5	6	2,970	...
Compounders and dressers (10—40) ...	54	59	10,434	13,464
Servants (13—20)	14	31	2,966	3,660
Dhais and nurses (15—35)	12	11	4,700	984
Special pay of midwife			...	...
Special pay 1(15)			180	...
Night attendants (20—30)		7	840	...
Total ...			2,15,353	54,695
3—Allowances and Honoraria—				
Travelling allowance of officers			...	900
Travelling allowance of establishment ...			5,800	2,600
House rent and other fixed allowances ...			4,600	6,000
Medical treatment of Superior and non-Superior Civil Services. — *Voted* ...			...	...
Medical treatment of Superior and non-Superior Civil Services. — *Charged* ...			...	...
Other non-recurring allowances			100	...
Total — *Voted* ...			10,500	9,500
Total — *Charged* ...			...	...
4—Contingencies—				
Rates and taxes (Charged) ...			4,306	242
Diet of patients			16,900	15,583
Medical stores			20,600	13,900
Other non-contract contingencies... ...			1,776	290
Total—Non-Contract Contingencies — *Voted* ...			39,276	...
Total—Non-Contract Contingencies — *Charged* ...			4,306	30,015
Pay of contingency menials			10,922	11,360
Miscellaneous contract contingencies ...			10,612	9,000
Total—Contract Contingencies ...			21,534	20,360
Total—Ordinary Dispensaries — *Voted* ...			2,91,763	1,18,770
Total—Ordinary Dispensaries — *Charged* ...			4,306	...
(*b*) TRAVELLING DISPENSARIES				
1—Pay of Establishment—				
Sub-Assistant Surgeons (75—175) ...	4	6	...	6,264
Total ...			...	6,264

B.—HOSPITALS AND DISPENSARIES—*contd.*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
2. Allowances and Honoraria—				
House-rent and other allowances			...	*1,200*
Travelling allowance			...	*1,200*
Total allowances ...			...	*2,400*
3. Contingencies (Non-Contract)—				
Pay of contingency menials			...	*525*
Other non-contract contingencies... ...			...	*900*
Total—Contingencies (Non-Contract) ...			...	*1,425*
Total—Travelling Dispensaries ...			...	*10,089*
(*c*)—LEPER HOSPITAL, SYLHET.				
1. Pay of Officers—				
Allowance of Superintendent (*Charged*) ...			*600*	
Total Voted			...	
Total *Charged*			*600*	
2. Pay of Establishment—				
Sub-Assistant Surgeon (70—200)+S. P.(35) ...			2,400	
Compounders and dressers (30—40) ...			612	
Servants (13—18)			371	
Total ...			3,383	
3. Allowances and Honoraria—				
House-rent and other allowances			50	
Total ...			50	
4. Contingencies—				
Diet of patients			4,200	
Other non-contract contingencies ...			100	
Total—Non-contract contingencies ...			4,300	
Pay of contingency menials			850	
Miscellaneous contract contingencies ...			900	
Total—Contract contingencies ...			1,750	
TOTAL—Leper Hospital Voted ...			9,483	
TOTAL—Leper Hospital *Charged* ...			*600*	
(*d*)—LEPROSY SURVEY, ETC. Leper Colony (Tura)				
1. Pay of Establishment—				
Special pay of Sub-Assistant Surgeon (20) ...			240	
Ditto of Compounder (15)... ...			180	
Total ...			420	
2. Contingencies—				
Pay of contingency menials			180	
Diet of patients			3,900	
Other non-contract contingencies ...			620	
Total—Non-Contract Contingencies ...			4,700	
TOTAL—Leper Colony (Tura) ...			5,120	
(*e*)—GRANTS EOR LEPROSY WORKS—				
Recurring and non-recurring grant for establishment of a leper asylum at Barpeta.			5,000	
Recurring grants for the maintenance of the Barbheta Mission Leper colony at Jorhat.			2,000	
Ditto for the maintenance of the Gauhati Leper Asylum.			1,074	
TOTAL ...			8,074	

B—HOSPITALS AND DISPENSARIES—*concld.*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
(e)—GRANTS TO HOSPITALS AND DISPENSARIES			Rs.	Rs.
Fixed grants for maintenance of ordinary dispensaries			6,796	
Grant for the withdrawal of free service of Sub-Assistant Surgeons from local board dispensaries			1,26,372	
Grants to dispensaries for free supply of medicines to Government servants			2,675	
Ditto ditto to lock up prisoners ...		...	150	
Grants to dispensaries for European medicines			13,500	
Special contribution to dispensaries for improvement of buildings, etc.			...	
Grants at the disposal of the Inspector General of Civil Hospitals			...	
TOTAL—Grants to Hospitals and Dispensaries			1,49,493	

G—GRANTS FOR MEDICAL PURPOSES

Contribution to the Lady Chelmsford League for maternity and child welfare		...	2,500	
Contribution to the Countess of Dufferin's Fund } Contribution to the G. D. Women Hospital ...			29,840	
Contribution to municipal boards			5,399	
Grant to Lady Minto Nursing Association ...			1,250	
Contribution to the Assam Council of Medical Registration			500	
Grant to the Assam Branch of Red Cross Society			2,500	
Contribution towards the construction of a female wards attached to the Goalpara Dispensary			2,000	
Grant to the committee of King George Thanksgiving Fund (Assam Branch)			500	
Scheme for Government subsidized Medical Practitioners.			8,000	
TOTAL—Grants for Medical purposes ...			52,489	

D—MEDICAL COLLEGES AND SCHOOLS.

(a)—MEDICAL COLLEGES				
Contributions and Grants-in-aid—				
Examination fees and maintenance charges of the Calcutta Medical College			42,000	
College scholarships			11,340	
TOTAL—Medical Colleges			53,340	
(b)—MEDICAL SCHOOLS				
1. Pay of Officers—				
Superintendent's allowance (*Charged*) (200) ...	*1*	*1*	*2,400*	
Teachers (150—450) + special pay (75) each	5	9	29,578	
Allowance to the Superintendent of Boarding			720	
Total ... Voted ...			30,298	
Total ... *Charged* ...			*2,400*	

D.—MEDICAL SCHOOLS AND COLLEGES—*concld.*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
(*b*) MEDICAL SCHOOLS—*concld.*			Rs.	Rs.
2. Pay of Establishment—				
Demonstrators and Assistant demonstrators (75—175)—special pay (25) each ...	5	5	10,900	
Teachers, Compounders, class (70—200) allowance (35)	1	1	2,100	
Chemical, anatomical, mechanic and X-Ray assistant (80—150)	1	1	1,632	
Taxidermist injectors, compounders, and dressers (20—35)	1	1	336	
Clerks and custodians (40—95)	2	2	1,632	
Special pay	...	...	...	
Servants (13—20)	4	4	781	
Total			17,381	
3. Allowances and Honoraria—				
Travelling allowance of officers			300	
Travelling allowance of establishment ...			700	
House-rent and other fixed allowances ...			1,200	
Scholarships and stipends			8,000	
Total			10,200	
4. Contributions and Grants-in-aid—				
Contribution to the Government of Bengal for the maintenance of the Calcutta Medical School			6,500	
Grant for games			500	
Total			7,000	
5. Contingencies—				
Rates and taxes (Charged)			*1,300*	
Grant for books, etc.			2,292	
Purchase of books, etc.			950	
Other non-contract contingencies ...			13,258	
Total—Non-contract contingencies {Voted...			16,500	
{*Charged*			*1,300*	
Pay of contingency menials			1,728	
Miscellaneous contract contingencies ...			1,500	
Total—Contract contingencies			3,228	
Total—Medical Schools {Voted ...			84,607	
{*Charged* ...			*3,700*	
(*c*) SCHOOL OF TROPICAL MEDICINE—				
Contributions and Grants-in-aid—				
Contributions for seats of the Calcutta Tropical School of Medicine			...	
Total			...	

E.—MENTAL HOSPITALS

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38: Non-excluded areas	Budget estimate, 1937-38: Excluded areas
			Rs.	Rs.
(a) MENTAL HOSPITAL, TEZPUR.				
1. Pay of Officers—				
Superintendent (450)+S. P. (100)	1	1	6,600	
Civil Surgeon's allowance ... Voted ...			...	
Civil Surgeon's allowance ... *Charged (50)* ...	*1*	*1*	*1,160*	
Total Voted ...			6,600	
Total *Charged* ...			*1,160*	
2. Pay of Establishment—				
Sub-Assistant Surgeons (70—200)+special pay (40—75)	3	3	8,087	
Compounders and dressers (30—40), special pay (10)	2	2	1,193	
Matrons (40—90)	2	2	1,356	
Keepers and guards (15—40)	105	105	27,652	
Servants	1	1	144	
Temporary establishment (15—40)	...	...	...	
Stewards (50—120) and Store Keeper, Clerk (40—55)	3	3	2,840	
Total			41,272	
3. Allowances and Honoraria—				
Travelling allowance of officers			100	
Travelling allowance of establishment ...			50	
House-rent and other allowances			...	
Total			150	
4. Contingencies—				
Rates and taxes (Charged) ...			*3,365*	
Diet of patients			36,855	
Other non-contract contingencies			11,000	
Books, maps and periodicals			145	
Total—Non-contract contingencies Voted...			48,000	
Total—Non-contract contingencies *Charged*			*3,365*	
Pay of contingency menials			4,500	
Miscellaneous contract contingencies ...			3,900	
Total—Contract contingencies			8,400	
TOTAL—Mental Hospital, Tezpur ... Voted ...			1,04,422	
TOTAL—Mental Hospital, Tezpur ... *Charged* ...			*4,525*	
(b) Share cost of the European Hospital, Ranchi			5,000	
TOTAL—Mental Hospitals Voted ...			1,09,422	
TOTAL—Mental Hospitals *Charged* ...			*4,525*	

G.—WORKS

	Numbers 1936-37	Numbers 1937-38	Non-excluded areas	Excluded areas
Original Works—				
In charge on civil officers—				
Petty construction			700	100
Repairs—				
Repairs			1,200	1,325
Rates and taxes (Charged)			*22*	*11*
TOTAL—WORKS Voted ...			1,900	...
TOTAL—WORKS *Charged* ...			*22*	*1,436*

H.—CHARGES IN ENGLAND

	Numbers 1936-37	Numbers 1937-38	Non-excluded areas	Excluded areas
(a) Expenditure of the High Commissioner for India—				
Leave salaries (Charged)			*21,800*	
Sterling Overseas pay (Charged) ...			*20,000*	
Stores fo. India			1,675	
Total, H (a) ... Voted ...			1,675	
Total, H (a) ... *Charged* ...			*41,800*	
(b) Expenditure of the Secretary of State for India—				
Leave salaries (Charged)			...	
Other charges			...	
Total, H (b) ... Voted ...			...	
Total, H (b) ... *Charged* ...			...	
Total H ... Voted ...			1,675	
Total H ... *Charged* ...			*41,800*	

GRANT No. 18

CHARGES ON ACCOUNT OF PUBLIC HEALTH

[HEAD OF ACCOUNT—39.—PUBLIC HEALTH]

I.—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses in connexion with the administration of the Public Health Department.

Voted :—Rupees eight lakhs and four thousand.

Charged :—Rupees seventy-five thousand and two hundred.

II.—Sub-heads under which this grant will be accounted for by the **PUBLIC HEALTH** DEPARTMENT :—

		Budget estimate, 1937-38	
		Non-excluded areas	Excluded areas
		Rs.	Rs.
A.—PUBLIC HEALTH ESTABLISHMENT			
(a) Superintendence and other Establishment—			
1. Pay of officers	Voted ...	29,840	
	Charged ...	*12,600*	
2. Pay of establishment		2,00,858	*5,968*
3. Allowances and honoraria	Voted ...	34,990	
	Charged ...	*1,500*	*2,520*
4. *Grants-in-aid, contribution, etc.* (*Charged*)			
5. Contingencies	Voted ...	35,348	
	Charged ...	*494*	*1,439*
Total (*a*)...	Voted ...	3,01,036	
	Charged ...	*14,594*	*9,927*
(*b*) Public Health Propaganda...		3,500	
TOTAL A.—PUBLIC HEALTH ESTABLISHMENT	Voted ...	3,04,536	...
	Charged ...	*14,594*	*9,927*
B.—GRANTS FOR PUBLIC HEALTH PURPOSES ...		1,95,568	550
C.—EPIDEMIC DISEASES			
(*a*) Malaria		74,286	8,391
(*b*) Other epidemics		57,900	605
(*c*) Epidemic units		57,273	500
TOTAL C		1,87,459	9,496

		Budget estimate, 1937-38	
		Non-excluded areas	Excluded areas
		Rs.	Rs.
D.—BACTERIOLOGICAL LABORATORIES		13,533	
E.—PASTEUR AND VACCINE INSTITUTES—			
(a) Pasteur Institute—			
1. Pay of officers	Voted ...	7,200	
	Charged ...	*25,320*	
2. Pay of establishment	...	12,765	
3. Allowances and honoraria ...	Voted ...	200	
	Charged ...	*300*	
4. Contingencies	Voted ...	18,765	
	Charged ...	*1,576*	
5. *Grant-in-aid, contribution, etc.*	(*Charged*) ...	*600*	
Total (*a*)	Voted ...	38,930	
	Charged ...	*27,796*	
(b) Vaccine and Serum Section	...	20,214	
(c) Expenses in connection with the preparation of Bacteriophage of Cholera and Dysentery ...	...	24,500	
(d) Clinical Research Hospital	...	3,480	
TOTAL E ...	Voted ...	87,124	
	Charged ...	*27,796*	
F.—WORKS—			
1. Maintenance by Public Works Department—Repairs		4,000	*3,800*
2. Original Works by Public Works Department		4,326	*800*
3. Otherc harges	...	...	
4. Tools and plants	...	...	
5. Maintenance by Civil Department—Repairs	...	70	*490*
6. Public Health—			
Original works	...	2,500	*500*
Repairs	...	4,400	*345*
Total F.—Works	Voted ...	15,796	
	Charged ...		*5,935*
G.—LOSS OR GAIN BY EXCHANGE	Voted ...		
	Charged ...		
H.—CHARGES IN ENGLAND ...	Voted ...		
	Charged ...	*6,933*	
For rounding	Voted ...	—16	
	Charged ...	*—23*	*—8*
GRAND TOTAL ...	Voted ...	8,04,000	...
	Charged ...	*49,300*	*25,900*

DETAILS of the foregoing :—*See* following pages

A.—PUBLIC HEALTH ESTABLISHMENT

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
(*a*) SUPERINTENDENCE AND OTHER ESTABLISHMENT.				
1. Pay of Officers—				
Director of Public Health { Voted				
{ *Charged (1,950—2,300)*	*1*	*1*	*27,600*	
Assistant Director of Public Health (500—1,200)	2	2	12,900	
Assistant Surgeons (200—450) + S. P. (50) ...	6	6	16,940	
Deduct—Probable savings (*Charged*) ...			*—15,000*	
Total... { Voted ...			29,840	
{ *Charged* ...			*12,600*	
2. Pay of Establishment—				
Compounders (30—40)...	4	4	1,080	240
Public Health officers (100—225)... ...	9	9	21,159	...
Inspectors and Sub-Inspectors of Vaccination (30—65)	38	35	18,209	1,740
Sub-Assistant Surgeons (70—200)	89	89	1,14,396	...
Special pay (15—30)	2	1	180	
Vaccinators (15—30)	37	43	3,213	3,988
Clerks (30—350)	26	26	26,658	
Servants (12—45)	98	98	15,963	
Temporary establishment	...		...	
Deduct—Probable savings	...		...	
Total ...			2,00,858	5,968
3. Allowances and Honoraria—				
Travelling allowance of officers... { Voted ...			11,700	
{ *Charged* ...			*1,500*	
Travelling allowance of establishment ...			20,750	2,400
House-rent and other fixed allowances ...			2,540	120
Cost of passage granted under C.S.R. (*Charged*) ...				
Total ... { Voted ...			34,990	2,520
{ *Charged* ...			*1,500*	
4. Grants-in-aid, etc.—				
Contribution for passages of officers transferred to or from other Governments (*Charged*) ...				
5. Contingencies—				
Medical stores			400	
Instruments, appliances, etc.			5,500	
Rates and taxes (*Charged*)			*494*	
Purchase and feed of cattle			3,500	
Purchase of typewriter			...	
Purchase of books, maps, etc.			400	
Other non-contract contingencies			7,046	
Total—Non-contract contingencies { Voted ...			16,846	
{ *Charged* ...			*494*	
Pay and allowances of contingency menials ...			4,102	1,174
Other contract contingencies			14,400	265
Total—Contract contingencies			18,502	1,439
TOTAL (*a*) —Superintendence and other Establishment. { Voted ...			3,01,036	
{ *Charged* ...			*14,594*	*9,927*

A.—PUBLIC HEALTH ESTABLISHMENT

	Numbers.		Budget estimate, 1937-38	
	1936-37	1937-38	Non-excluded areas	Excluded areas
(b) PUBLIC HEALTH PROPAGANDA				
1. Establishment—			Rs.	Rs.
Pay of magic lantern operators (20)	6	6	1,440	
Total			1,440	
2. Allowances and Honoraria—				
Travelling allowance			400	
Total			400	
3. Contributions and Grants-in-aid—				
Grants to local bodies				
Grants to social service Association				
Total				
4. Contingencies—				
Miscellaneous non-contract contingencies ...			1,660	
Total			1,660	
TOTAL (b)—Public Health Propaganda ...			3,500	
B.—GRANTS FOR PUBLIC HEALTH PURPOSES				
Grants to municipalities for conservancy charges, etc. ...			...	...
Grant for anti-malarial measures				450
Grants to local bodies for water-supply ...			16,050	
Grants to local bodies for public health purposes				100
Contribution to the Indian Research fund association for research commission			4,488	
Grants to Garo Hills District Fund for Public Health purposes			30	
Grants for economic development of rural areas—				
Water supply			1,55,000	
Village sanitation			20,000	
TOTAL—Grants for Public Health purposes			1,95,568	550
C.—EPIDEMIC DISEASES				
(a)—MALARIA.				
1. Pay of Establishment—				
Special pay to anti-malarial work clerks for sale of quinine (5—15)	10	10	600	60
Staff for sanitary improvement at Kachugaon ...	2	2	600	...
Temporary establishment for anti-malarial measures			3,129	1,330
Total			4,329	1,390
2. Allowances—				
Travelling and other allowances				
Contingencies—				
Purchase of quinine for sale			24,450	3,250
Sanitary improvement at Kachugaon ...			1,331	
Anti-malarial measures			12,750	2,094
Total—Non-contract contingencies ...			38,531	5,344
Contingent charges for sanitary improvement at Kachugaon.			1,046	
Pay of contingency menials			2,337	608
Other contract contingencies			8,043	1,049
Total—Contract Contingencies			11,426	1,657
4. Grants-in-aid, etc.—				
Grant to the Assam Medical Research Society for the promotion and co-ordination of research work on malaria,			20,000	...
Grants to local bodies for anti-malarial measures.				
Total—Malaria			74,286	8,391

C.—EPIDEMIC DISEASES—*contd.*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
(b)—OTHER EPIDEMICS				
1. Pay of Officers—				
Assistant Surgeons (150—450) + Special pay (75—100) each.				
Total				
2. Pay of Establishment—				
Sub-Assistant Surgeons (70—200) + Special pay (20—50).				
Clerks (40) + Special pay				
Compounders (30—40)				
Servants (13—15)				
Special pay				
Total				
3. Allowances and Honoraria—				
Travelling allowance of Officers ...				
Travelling allowance of Establishment ...				
House-rent and other fixed allowances ...				
Total ...				
4. Contingencies—				
Medical stores			45,200	120
Diet of patients			1,500	385
Purchase of typewriter			...	...
Purchase of books, maps, etc.			...	...
Other non-contract contingencies... ...			11,200	100
Total—Non-contract contingencies			57,900	605
5. Contributions and grants-in-aid—				
Grants to companies or individuals for *kala azar* operations				
Contribution to the Indian Research Fund Association towards *Kala-azar* Research ...				
Total ...				
6. Expenses during the prevalence of other epidemics				
TOTAL—Other epidemics Voted ...			57,900	
TOTAL—Other epidemics *Charged* ...			...	605

C.—EPIDEMIC DISEASES—*concld.*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38: Non-excluded areas	Budget estimate, 1937-38: Excluded areas
(c) EPIDEMIC UNITS				
1. Pay of Establishment—				
Sub-Assistant Surgeons (70—100) + Special pay (40)	21	21	23,100	
Peons and disinfectant carriers (13—25) ...	63	63	13,753	
Total ...			36,853	
2. Allowances and Honoraria—				
House-rent and other fixed allowances ...			2,160	
Travelling allowance			7,200	
Total ...			9,360	
3. Contingencies—				
Medical stores			6,240	500
Other non-contract contingencies ...			2,820	
Total—Contingencies (Non-contract) ...			9,060	500
TOTAL—Epidemic Units ...			55,273	500

D—BACTERIOLOGICAL LABORATORIES

	1936-37	1937-38	Non-excluded areas	Excluded areas
1. Pay of Officers—				
Assistant Surgeon (150—450) + Special pay (100)	1	1	4,757	
TOTAL ...			4,757	
2. Pay of Establishment—				
Laboratory assistants and sample-taker (25—40)	3	4	1,656	
Servants (15—20)	1	1	228	
Temporary Establishment			...	
Pay of packer and allowances to the peons of Public Health Laboratory (6—20) ...	2	2	288	
TOTAL ...			2,172	
3. Allowances and Honoraria—				
Travelling allowance of officers			...	
Travelling allowance of establishment ...			1,000	
Fees for analysis of food-stuff			900	
TOTAL ...			1,900	
4. Contingencies—				
Medical stores			1,000	
Other non-contract contingencies			1,500	
Purchase of books, maps, etc.			100	
TOTAL—Non-contract contingencies ...			2,600	
Pay of contingency menials			204	
Other contract contingencies			1,900	
TOTAL—Contract Contingencies ...			2,104	
Total Bacteriological Laboratory ...			13,533	

E.—PASTEUR AND VACCINE INSTITUTE

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
(a) PASTEUR INSTITUTE				
1. Pay of Officers—				
Director of Pasteur Institute (Charged) (500—1,850)+Special pay (200—250)	*1*	*1*	*25,320*	
Assistant to the Director (200—450) +Special pay (150)	1	1	7,200	
Total Voted ...			7,200	
Total *Charged* ...			*25,320*	
2.—Pay of Establishment—				
Sub-Assistant Surgeon (75—200) ...	1	1	2,280	
Mediaman and Laboratory Assistants (30—50)	7	5	1,898	
Engine driver and Assistants (40—90) ...	2	2	1,287	
Clerk (40—150)	4	5	4,701	
Servants (15—40)	7	8	2,099	
Special pay			...	
Leave allowance			500	
Total ...			12,765	
3.—Allowances and Honoraria—				
Travelling allowance of officers Voted ...			75	
Travelling allowance of officers *Charged* ...			*300*	
Travelling allowance of establishment ...			125	
Total Voted ...			200	
Total *Charged* ...			*300*	
4.—Contingencies—				
Rates and taxes (Charged)			*1,576*	
Purchase and transport of animals ...			700	
Medical stores			900	
Laboratory expenses			5,722	
Purchase of books, maps, etc.			1,100	
Pay of contingency menials			1,500	
Other non-contract contingencies... ...			8,843	
Total—Non-contract contingencies Voted ...			18,765	
Total—Non-contract contingencies *Charged* ...			*1,576*	
5.—Grants-in-aid—				
Contribution for passages of officers transferred to and from other Government Department (Charged)			*600*	
Total E (a) Voted ...			38,930	
Total E (a) *Charged* ...			*27,796*	

E.—PASTEUR AND VACCINE INSTITUTE—*concld.*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
(*b*)—VACCINE AND SERUM SECTION			Rs.	Rs.
1. Pay of Officers—				
Special pay to Assistant Director (200) ...	1	1	2,400	
Total			2,400	
2. Pay of Establishment—				
Biochemist Laboratory assistant and media-maker (17—60).	6	6	4,785	
Clerks (40—60)	1	1	701	
Servants (17—30)	3	3	870	
Special pay of Sub-Assistant Surgeon ...			780	
Leave allowance			250	
Total			7,386	
4. Contingencies—				
Laboratory expenses			1,800	
Purchase of vaccine for sale			3,000	
Other non-contract contingencies ...			5,628	
Total—Non-contract contingencies ...			10,428	
Total (*b*)—Vaccine and Serum Section ...			20,214	
(*c*)—EXPENSES IN CONNECTION WITH THE PREPARATION OF CHOLERA AND DYSENTERY BACTERIOPHAGE				
1. Pay of Establishment—				
Servants (20)	6	6	1,440	
Laboratory assistants (30)	6	8	3,060	
Total			4,500	
3. Contingencies—				
Other non-contract contingencies ...			20,000	
Total non-contract contingencies ...			20,000	
Total (*c*)			24,500	
(*d*)—CLINICAL RESEARCH HOSPITAL				
1. Pay of Officers—				
Allowance to Assistant Surgeon (50) ...			...	
Total ...			...	
2. Pay of Establishment—				
Sub-Assistant Surgeon (75—200) + Special pay (30)	1	1	2,220	
Temporary establishment	1	1	360	
Total ...			2,580	
3. Allowances and Honoraria—				
Travelling allowance of establishment ...				
Total ...				
4. Contingencies—				
Diet of patients			300	
Clothing and bedding			50	
Miscellaneous non-contract contingencies ...			150	
Pay of contingency menials			400	
Total Non-contract contingencies... ...			900	
Total (*d*) ...			3,480	

F.—WORKS

Maintenance by Public Works Department—				
Repairs			4,000	*3,800*
Original works by Public Works Department			4,826	*800*
Maintenance by Civil Department—Repairs			70	*490*
Public Health—				
Original Works			2,500	*500*
Repairs			4,400	*345*
Total F.—Works			15,796	*5 935*

H.—CHARGES IN ENGLAND

Expenditure of the High Commissioner for India—				
Leave salaries (Charged)				
Sterling Overseas pay (Charged)			*6,933*	
Other charges			...	
Total {Voted ...			...	
Total {*Charged* ...			*6,933*	

GRANT No. 19

CHARGES ON ACCOUNT OF AGRICULTURE

[HAEAD OF ACCOUNT—40.—AGRICULTURE]

I.—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses in connexion with the administration of the Departments of Agriculture.

Voted :—Rupees six lakhs, eighteen thousand and three hundred.

Charged :—Rupees seventy-one thousand and eight hundred

II.—Sub-heads under which the grant will be accounted for by the DEPARTMENT OF AGRICULTURE.

	Budget estimate, 1937-38	
	Non-excluded areas	Excluded areas
A.—AGRICULTURAL DEPARTMENT—		
(*a*)—DIRECTOR OF AGRICULTURE—	Rs.	Rs.
1. Pay of officers { Voted	...	
{ *Charged*	*20,276*	
2. Pay of establishment	23,150	
3. Allowances and honoraria { Voted ...	1,000	
{ *Charged* ...	*2,750*	
4. Contingencies	3,310	
TOTAL (*a*) { Voted ...	27,460	
{ *Charged* ...	*23,026*	
(*b*)—SUPERINTENDENCE—		
1. Pay of officers ... { Voted ...	32,742	
{ *Charged* ...	...	...
2. Pay of establishment	94,992	5,420
3. Allowances and honoraria ... { Voted ...	29,644	...
{ *Charged* ...	...	*1,260*
4. Contingencies	7,200	...
5. *Deduct*—Amount transferred to the Deposit Account of the Khasi States.	—3,200	...
TOTAL (*b*) { Voted ...	1,61,378	...
{ *Charged* ...	...	*6,680*
TOTAL A { Voted ...	1,88,838	...
{ *Charged* ...	*23,026*	*6,680*
B.—EXPERIMENTAL FARMS—		
(*a*) Jorhat, Titabar, Karimganj and Upper Shillong Farms—		
1. Pay of establishment	22,908	
2. Allowances and honoraria	750	
3. Contingencies	62,020	
4. Deduction for recoveries	—7,500	
Total (*a*)—Jorhat, Titabar, Karimganj and Upper Shillong Farms	78,178	
(*b*) Deep water paddy farm, Habiganj	17,532	

		Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
		Rs.	Rs.
(c)—SHILLONG FRUIT GARDEN		2,338	
(d)—SCHEME FOR FRUIT CULTURE		7,599	
(e) CATTLE BREEDING CHARGES		62,633	
TOTAL B		1,68,280	
C.—AGRICULTURAL EXPERIMENTS—			
(i) OTHER EXPERIMENTS		71,000	*4,850*
(ii) EXPERT STAFF—			
(a) Agricultural Chemist		4,644	
(b) Economic Botanist	Voted	27,917	
	Charged... ...	*8,200*	
(c) Deputy Director of Agriculture and Live-Stock.	Voted	61,828	
	Charged... ...	...	
TOTAL C	Voted ...	1,65,389	...
	Charged ...	*8,200*	*4,850*
D.—AGRICULTURAL EDUCATION AND RESEARCH		14,098	
E.—BOTANICAL AND PUBLIC GARDENS		3,154	
F.—PUBLIC EXHIBITIONS AND FAIRS		500	
G.—SCHEME FOR AGRICULTURAL MARKETTING IN INDIA		17,822	
H.—OTHER CHARGES	Voted	27,100	
	Charged	*50*	
I.—CHARGES IN ENGLAND ...	Voted	7,900	
	Charged	...	
J.—WORKS—			
Original works	Voted	18,745	
	Charged	*29,065*	
Repairs		6,500	
Total Works	Voted ...	25,245	
	Charged ...	*29,065*	
K.—LOSS BY EXCHANGE ON ENGLISH TRANSACTIONS	Voted		
	Charged		
For rounding ...	Voted ...	—26	...
	Charged ...	*—41*	*—30*
GRAND TOTAL	Voted ...	6,18,300	...
	Charged ...	*60,300*	*11,500*

Details of the foregoing :—*See* following pages.

A.—AGRICULTURAL DEPARTMENT

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
(a) DIRECTOR OF AGRICULTURE				
1.—Pay of Officers—				
Director (1,400—1,600) (Charged)	*1*	*1*	*16,076*	
Leave allowance *(Charged)*			*4,200*	
Total ... Voted ...			...	
Total ... *Charged* ...			*20,276*	
2. Pay of Establishment—				
Clerks (55—350)	15	16	21,843	
Servants (15—30)	5	5	1,307	
Temporary establishment			...	
Total			23,150	
3. Allowances and Honoraria—				
Cost of passage...			150	
Travelling allowance of officers. Voted ...			...	
Travelling allowance of officers. *Charged* ...			*2,750*	
Travelling allowance of establishment ...			850	
Total ... Voted ...			1,000	
Total ... *Charged* ...			*2,750*	
4. Contingencies—				
Purchase of books, maps, etc.			350	
Purchase and repair of typewriter ...				
Rates and taxes				
Other non-contract Contingencies ...			460	
Total—Non-Contract Contingencies			810	
Miscellaneous Contract Contingencies ...			2,500	
Total —Contract Contingencies ...			2,500	
Total—Director of Agriculture. Voted ...			27,460	
Total—Director of Agriculture. *Charged* ...			*23,026*	
(b)—SUPERINTENDENCE—				
1. Pay of Officers—				
Deputy Directors of Agriculture. Voted (300—900)	3	3	26,960	
Deputy Directors of Agriculture. *Charged* (350—1,500)			...	
Agricultural Superintendents (200—750) ...	1	1	5,782	
Total ... Voted ...			32,742	
Total ... *Charged* ...			...	
2. Pay of Establishment—				
Agricultural Inspectors and Instructors (70—300)	22	22	41,745	*2,340*
Fieldmen and demonstrators (20—50) ...	66	74	35,029	*3,080*
Clerks (40—125)	15	16	12,957	
Servants (13—18)	30	30	5,202	
Temporary establishment			912	
Deduct—Probable savings			—853	
Total			94,992	*5,420*
3. Allowances and Honoraria—				
Travelling allowances of officers			8,300	...
Travelling allowances of establishment ...			14,164	*700*
House-rent and other fixed allowances ...			7,180	*560*
Total ... Voted ...			29,644	...
Total ... *Charged* ...			...	*1,260*
4. Contingencies—				
Rates and taxes			...	
Purchase of books, maps, etc.			455	
Purchase of typewriters				
Other non-contract contingencies			245	
Total *ii(b)*			700	
Miscellaneous contract contingencies ...			6,500	
Total contract contingencies ...			6,500	
5. *Deduct*—Amount transferred to the Deposit account to the Khasi States			—3 200	
Total Superintendence ... Voted ...			1,61,378	
Total Superintendence ... *Charged* ...			...	*6,680*

B.—EXPERIMENTAL FARMS

	Numbers		Budget estimate, 1937-38	
	1936-37	1937-38	Non-excluded areas	Excluded areas
			Rs.	Rs.
(*a*) JORHAT, TITABAR KARIMGANJ AND UPPER SHILLONG FARMS				
1. Pay of Establishment—				
Managers and Assistant Managers (60—300)	8	8	14,044	
Clerks and apprentices (40—70)	4	4	2,975	
Servants (14—20)	7	6	1,154	
Chemical Assistant (60—20)				
Special pay to Sub-Assistant Surgeon ...			480	
Fieldman (20—50)	1	1	355	
Handiman (25—60)	1	1	408	
Temporary establishment for Sugarcane Research.			3,492	
Total ...			22,908	
2. Allowances and Honoraria—				
House-rent, etc.			125	
Travelling allowance of establishment ...			625	
Travelling allowance of Sugarcane establishment.			...	
Total ...			750	
3. Contingencies—				
Purchase of typewriter				
Purchase and feed of cattle			20,800	
Wages of farm labourers			16,900	
Seeds, plant and manure			4,400	
Machinery, tools, plant and instruments ...			1,800	
Purchase of books, maps, etc.			50	
Other non-contract contingencies ...			4,350	
Loss of cash				
Sugarcane research contingencies			7,050	
Deduct—Recoveries			...	
Total—Non-contract Contingencies ...			55,350	
Pay of contingency menials			670	
Miscellaneous contract contingencies ...			5,000	
Sugarcane Research			1,000	
Total—Contract Contingencies			6,670	
Deduction for recoveries			—7,500	
TOTAL (*a*)—Jorhat, Titabar, Karimganj and Upper Shillong Farms.			78,178	
(*b*) DEEP-WATER PADDY FARM, HABIGANJ				
1. Pay of Officers—				
Economic Botanist	1	1	3,472	
Emergency deduction			...	
Total ...			3,472	
2. Pay of Establishment—				
Economic Botanist and Botanical Assistant (80—320)	2	1	1,226	
Manager and Assistant Manager (60—200) ...	2	2	2,026	
Clerks (35—60)	2	2	989	
Servants (12—17)	2	2	340	
Special pay			120	
Field Assistant and fieldmen (20—100) ...	5	5	2,098	
Total ...			6,799	
3. Allowances and Honoraria—				
Travelling allowance of officers			220	
Travelling allowance of establishment ...			...	
House-rent and other allowances			...	
Total ...			220	

B.—EXPERIMENTAL FARMS—*contd.*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
4. Contingencies—				
Purchase and feed of cattle			1,100	
Wages of farm labourers			3,250	
Seeds, plant and manure			300	
Machinery, tools, plant and instruments ...			150	
Purchase of books, maps, etc.			150	
Rent			615	
Other non-contract contingencies			1,140	
Total—Non-contract contingencies ...			6,705	
Pay of contingency menials			336	
Miscellaneous contract contingencies ...				
Total—Contingencies			7,041	
TOTAL (*b*)—Deep-Water Paddy Farm ...			17,532	
(*c*) SHILLONG FRUIT GARDEN				
1. Pay of Establishment—				
Malis			372	
Total ...			372	
2. Allowances and Honoraria—				
Travelling allowance of establishment ...				
3. Contingencies—				
Wages of labourers			700	
Seeds, plants, etc.			300	
Miscellaneous contingencies			150	
Pay of contingency menials			816	
Total ...			1,966	
TOTAL (*c*)—Shillong Fruit Garden			2,338	
(*d*) SCHEME FOR FRUIT CULTURE				
1. Pay of establishment—				
Horticultural assistant (80)	1		1,580	
Field Assistant	1		900	
Grafter mali (30)	1		364	
Servants (15)			180	
Total ...			3,024	
2. Allowances and Honoraria—				
Travelling allowance			500	
Total ...			500	
3. Contingencies—				
Seeds, plants etc.			575	
Wages of labourers			1,200	
Reclamation			500	
Rent			500	
Miscellaneous contingencies			500	
Furniture			200	
Tools and implements			600	
Total—Contingencies			4,075	
Total—(*d*) Scheme for fruit culture ...			7,599	

B.—EXPERIMENTAL FARMS—*contd*

	Numbers		Budget estimate, 1937-38	
	1936-37	1937-38	Non-excluded areas	Excluded areas
(*e*) CATTLE BREEDING CHARGES				
(*a*) BREEDING OPERATIONS			Rs.	Rs.
1. Pay of Establishment—				
Inspectors (80)	2	4	6,770	
Agricultural Demonstrators	2	8	2,489	
Servants	2	4	612	
Total ...			9,871	
2. Allowances and Honoraria—				
Travelling allowance of establishment ...			3,000	
House-rent and other fixed allowances ...			1,080	
Total ...			4,080	
3. Contingencies—				
Purchase and feed of cattle			8,000	
Other non-contract contingencies ...			2,000	
Poultry breeding charges			500	
Total—Non-contract Contingencies			10,500	
Total—*e* (*a*)			24,451	
(*b*) KHANAPARA AND SYLHET CATTLE FARMS				
1. Pay of Establishment—				
Managers and Assistant Managers (60—300)	4	5	4,885	
Clerks and apprentices (12—60)	3	2	1,285	
Servants (13 18)	3	3	514	
Special pay to Sub-Assistant Surgeon ...	2	2	240	
Total ...			6,924	
2. Allowances and Honoraria—				
House-rent and other fixed allowances ...			50	
Travelling allowance			200	
Total ...			250	

B.—EXPERIMENTAL FARMS—*concld.*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
(*b*) KHANAPARA AND SYLHET CATTLE FARMS—*concld.*			Rs.	Rs.
Contingencies—				
Purchase and feed of cattle			17,000	
Wages of labourers			8,000	
Purchase of seeds, etc.			2,500	
Reclamation			920	
Purchase of books, maps, etc.			100	
Other non-contract contingencies ...			1,000	
Total—Contingencies (non-contract) ...			29,520	
Pay of contingency menials			288	
Miscellaneous contract contingencies ...			1,600	
Total—Contingencies (contract) ...			1,888	
Total (*e*) (*b*) ...			38,582	
Deduction for recoveries			—400	
TOTAL—Cattle Breeding Charges			62,633	

C.—AGRICULTURAL EXPERIMENTS

	Numbers 1936-37	Numbers 1937-38	Non-excluded areas	Excluded areas
(*i*) OTHER EXPERIMENTS				
1. Contingencies—				
Lac cultivation and demonstration ...				
Agricultural demonstration			51,000	*1,850*
Terraced rice cultivation				*3,000*
Economic development of rural areas—Purchase of boro irrigation pumps			20,000	...
Total ...			71,000	*4,850*
Total—Other experiments Voted			71,000	...
Total—Other experiments *Charged*			...	*4,850*
(*ii*) EXPERT STAFF—				
(*a*) AGRICULTURAL CHEMIST—				
1. Pay of Establishment—				
Clerks and Laboratory assistant (125—300) ...	1	1	2,400	
Servants (13—20)	3	3	574	
Fieldman (20—50)	1	1	310	
Deduct—Probable savings			...	
Total ...			3,284	
2. Allowances and Honoraria—				
Travelling allowance of establishment ...			400	
House-rent and other fixed allowances ...			60	
Total ...			460	
3. Contingencies—				
Books, maps, etc.			200	
Other non-contract contingencies ...			400	
Total Non-contract Contingencies ...			600	
Pay of contingency menials			180	
Miscellaneous contract contingencies ...			120	
Total Contract Contingencies			300	
Total Agricultural Chemist ...			4,644	

C.—AGRICULTURAL EXPERIMENTS—*contd*

	Numbers 1936-37	Numbers 1937-38	Budget Estimate, 1937-38 Non-excluded areas	Budget Estimate, 1937-38 Excluded areas
(b) ECONOMIC BOTANIST				
1. Pay of Officers—			Rs.	Rs.
Economic Botanist ... Voted ...	1	1	1,500	
Economic Botanist ... *Charged*	*1*	*1*	*7,200*	
2. Allowances—				
Travelling allowance of officers			1,000	
3. Pay of Establishment—				
Assistants, 4 (100—250), 2 (50—100) ...	7	7	11,372	
Fruit Inspector (125—300)	1	1	2,280	
Clerks (40—125)	2	2	1,852	
Servants (10—20)	10	11	2,010	
Botanical fieldmen and graftermali (30—50) ...	3	3	1,655	
Fieldman for entomological section ...	1	1	408	
Total ...			19,577	
4. Allowances and Honoraria—				
Travelling allowance of officers Voted ...			800	
Travelling allowance of officers *Charged* ...			1,000	
Medical treatment of members of superior and non-superior civil services. Voted ...			...	
Medical treatment of members of superior and non-superior civil services. *Charged* ...			...	
Travelling allowance of establishment ...			2,200	
House-rent and other fixed allowances ...			240	
Total Voted ...			3,240	
Total *Charged* ...			*1,000*	
5. Contingencies—				
Wages of laboures			350	
Instruments, appliances, etc.			100	
Books, maps, etc.			...	
Purchase of typewriters			500	
Other non-contract contingencies... ...			650	
Total—Non-contract Contingencies ...			1,600	
Miscellaneous contract contingencies ...			1,000	
Total—Contract Contingencies... ...			1,000	
Total—Economic Botanist Voted ...			27,917	
Total—Economic Botanist *Charged* ...			*8,200*	
(c) DEPUTY DIRECTOR OF AGRICULTURE AND LIVE STOCK				
1. Pay of Officers—				
Deputy Director of Agriculture and Live Stock (900—950)	1	1	9,210	
Deduct—Probable savings			...	
Total ...			9,210	
2. Pay of Establishment—				
Inspectors			...	
Clerks (50—125)	3	3	2,672	
Servants (15—20)	2	2	396	
Temporary establishment			...	
Total ...			3,068	
3. Allowances, etc.—				
Travelling allowance of officers			3,000	
Ditto of establishment ...			400	
Total ...			3,400	
4. Contingencies—				
Rates and taxes			...	
Purchase of books, etc.			100	
Other non-contract contingencies			200	
Total			300	
5. Contract Contingencies—				
Miscellaneous contract contingencies ...			850	
TOTAL—Contract Contingencies ...			850	
6. Economic development of rural areas ...			45,000	
TOTAL—Deputy Director of Agriculture and Live Stock.			61,828	

D.—AGRICULTURAL, EDUCATION AND RESEARCH

	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Excluded areas
		Rs.	Rs.
(a) FOR TRAINING OF STUDENTS IN AGRICULTURAL COLLEGE—			
1. Contributions and Grants-in-aid—		803	
Contribution for training of Assam students in Agricultural College.			
Total ...		803	
2. Allowances and Honoraria—			
Stipends		800	
Travelling allowance		300	
Post-graduate practical training of stipendiaries		300	
Total ...		1,400	
3. Contingencies—			
Purchase of books, maps, etc.		75	
Other non-contract contingencies ...		50	
Total—Non-Contract Contingencies ...		125	
TOTAL (a) ...		2,328	
(b) AGRICULTURAL TRAINING FOR MIDDLE CLASS UNEMPLOYED YOUTHS—			
1. Pay of establishment—			
Inspectors (80)	2	3,420	
Servants (12)	2	288	
Total ...		3,708	
2. Allowances and Honoraria—			
Travelling allowance		200	
House-rent and other fixed allowances ...		240	
Stipends		...	
Total ...		440	
3. Contingencies—			
Purchase of seeds, tools, implements ...		200	
Cultivation charges		300	
Tools and implements		300	
Wages		1,910	
Hostels for boys		...	
Dairy apparatus		400	
Other non-contract contingencies ...		400	
Lump provision for establishment of a training farm for unemployed younths educated youths.		1,500	
Total ...		5,010	
Total (b) ...		9,158	
(c) JUTE PROPAGANDA—			
1. Pay of Establishment—			
Inspectors (56)	2	672	
Demonstrators (30)	5	900	
Total ...		1,572	
2. Allowance and honoraria—			
Travelling allowance		840	
Total ...		840	
3. Contingencies—			
Non-contract contingencies		200	
Total ...		200	
Total (c) ...		2,612	
TOTAL—Agricultural Education and Research		14,098	

E.—BOTANICAL AND PUBLIC GARDENS

	Number 1936-38	Budget estimate, 1937-38 Non-excluded areas	Excluded areas
		Rs.	Rs.
1. Pay of Establishment—			
Inspector (150—300)	1	2,330	
Servants	1	204	
Temporary Establishment		...	
Total		2,534	
2. Allowances and Honoraria—			
House-rent and other fixed allowances ...		120	
Travelling allowance of establishment ...		100	
Total		220	
3. Contingencies—			
Pay of contingency menials		300	
Miscellaneous contingencies		100	
Total		400	
Total—Botanical and Public Gardens		3,154	

F.—PUBLIC EXHIBITIONS AND FAIRS

	Numbers 1936-37	Numbers 1937-38	Non-excluded areas	Excluded areas
1. Contribution—				
Grant to fair committees for prizes ...			250	
2. Contingencies—				
Agricultural and other fairs and shows ...			250	
Total—Public Exhibitions and Fairs ...			500	

G.—SCHEME FOR AGRICULTURAL MARKETTING IN INDIA

	1936-37	1937-38	Non-excluded areas	Excluded areas
1. Pay of Officers—				
Marketting officer	1	1	6,100	
Special pay			...	
Total ...			6,100	
2. Pay of Establishment—				
Assistant Marketting officers (200—240) ...	2	2	4,669	
Clerks (70—86)	2	2	1,420	
Typist (40—48)			...	
Servants (14—15)	3	3	533	
Total ...			6,622	
3. Allowances, etc.—				
Travelling allowance of officers			1,500	
Travelling allowance of establishment ...			2,700	
Total ...			4,200	
4. Contingencies—				
Books, etc.			100	
Purchase of typewriter			...	
Purchase of furniture, etc.			...	
Other non-contract contingencies ...			800	
Total ...			900	
Total—Scheme for Agricultural Marketing in India.			17,822	

H.—OTHER CHARGES

	1936-37	1937-38	Non-excluded areas	Excluded areas
(a) SEED DEPOTS AT JORHAT, GAUHATI AND SYLHET.				
1. Pay of establishment—				
Clerks (35—90)			...	
Servants (10—18)			...	
Total ...			...	
2. Allowances and Honoraria—				
Travelling allowance			...	
Total ...				

H.—OTHER CHARGES—*contd.*

	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Excluded areas
		Rs.	Rs.
3. Contingencies—			
Books, maps, etc.			
Purchase and repair of typewriters ...			
Rates and taxes (Charged)		*50*	
Seeds, plants and manures		38,000	
Other non-contract contingencies ...		1,300	
Deduct—Recoveries		...	
Total—Non-contract Contingencies Voted		39,300	
Charged		*50*	
4. Miscellaneous contract contingencies ...		...	
Total—Contract Contingencies ...		...	
5. Deduction for recoveries		—12,500	
TOTAL—Seed Depots Voted ...		26,800	
Charged ...		*50*	
(*b*)—SHILLONG STATION NURSERY			
1 Pay of Establishment—			
Mali		...	
Total		...	
2 Contingencies—			
Pay of contingency menials		200	
Wages of Labourers			
Miscellaneous contingencies		100	
Total		300	
Total—Shillong Station Nursery ...		300	
Total other Charges Voted... ...		27,100	
Charged ...		*50*	

J.—WORKS

(*a*) Original works—			
In charge of Civil Officers... Voted ...		18,745	
Charged ...		*29,065*	
Total (*a*) Voted ...		18,745	
Charged ...		*29,065*	
(*b*) Repairs—			
Repairs		6,500	
Total (*b*)		6,500	
TOTAL—Works Voted ...		25,245	
Charged ...		*29,065*	

I.—CHARGES IN ENGLAND

(*a*) Expenditure of the High Commissioner for India—			
Leave salaries		3,900	
Sterling overseas pay		4,000	
Other Charges		...	
Total 1(*b*)		7,900	
(*a*) Expenditure of the Secretary of State for India—			
Leave salaries			
Other charges		...	
		...	
Total 1(*b*)		...	
Total Charges in England ...		7,900	

GRANT No. 20

CHARGES ON ACCOUNT OF VETERINARY

[HEAD OF ACCOUNT—41.—VETERINARY]

I.—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses in connexion with the administration of the Department of Veterinary.

Voted :—Rupee One lakh, fifty-nine thousand and two hundred.

Charged :—Rupees Nine hundred

II.—Sub-heads under which the grant will be accounted for by the DEPARTMENT OF VETERINARY.

		Budget estimate, 1937-38	
		Non-excluded areas	Excluded areas
		Rs.	Rs.
A. SUPERINTENDENCE—			
1. Pay of officers	Voted ...	11,154	
	Charged ...	...	
2. Pay of establishment		29,000	
3. Allowances and honoraria ...	Voted ...	9,520	
	Charged ...	...	
4. Contingencies	Voted ...	4,800	
	Charged ...	*740*	
Total A.	Voted ...	54,474	
	Charged ...	*740*	
B. SUBORDINATE ESTABLISHMENTS—			
1. Pay of establishment		68,875	
2. Allowances and honoraria		12,200	
3. Contingencies	Voted ...	750	
	Charged ...	*159*	
Total B.	Voted ...	81,825	
	Charged ...	*159*	
C. VETERINARY INSTRUCTIONS		5,290	
D. HOSPITALS AND DISPENSARIES		17,600	
E. CHARGES IN ENGLAND ...	Voted ...	...	
	Charged ...	...	
F. WORKS—			
(a) Original Works		...	
(b) Repairs		...	
Total F. Works		...	
Rounding ...	Voted ...	+11	
	Charged ...	*+1*	
GRAND TOTAL ...	Voted ...	1,59,200	
	Charged ...	*900*	

Details of the foregoing :—*See* following pages

A.—SUPERINTENDENCE.

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
1. Pay of officers—				
Superintendent, Civil Veterinary Department (350—600)	1	1	5,200	
Temporary Veterinary Investigating Officer (400—500)	1	1	5,954	
Total			11,154	
2. Pay of Establishment—				
Reserve Stationary and staff veterinary assistants (55—150)+Special pay 2(30) and 9(10)	14	14	17,765	
Clerks (35)—200 Special pay 1(20) ...	7	7	8,518	
Servants and chaukidar (12—19) ...	9	9	1,736	
Temporary establishment for Veterinary Investigating Officer			788	
Ditto for virus alone method of inoculation			1,370	
Deduct—Probable savings			—1,177	
Total ...			29,000	
3. Allowances and Honoraria—				
Travelling allowance of officers			3,500	
Travelling allowance of establishment ...			3,500	
House-rent and other fixed allowances ...			120	
Travelling Allowance of Veterinary Investigating Officer			1,700	
Travelling allowance of his establishment ...			700	
Total			9,520	
4. Contingencies—				
Purchase of books, maps, etc.			200	
Rates and taxes (Charged)			*740*	
Other non-contract contingencies ...			1,000	
Total—Non-contract Contingencies { Voted ...			1,200	
{ *Charged* ...			*740*	
Pay of contingency menials			1,100	
Other contract contingencies			2,500	
Total—Contract Contingencies			3,600	
Total Superintendence ... { Voted ...			54,474	
{ *Charged* ...			*740*	

B. SUBORDINATE ESTABLISHMENT.

1. Pay of Establishment—				
Veterinary Inspectors (150—275) ...	4	4	10,345	
Veterinary Assistants (55—150)	44	44	53,593	
Servants (12—20)	12	12	2,273	
Temporary Establishment 1 (150—275) Johnes' Disease officer			2,520	
Peon of Johnes' Disease officer (12—17) ...			144	
Deduct—Probable savings			...	
Total ...			68,875	

B.—SUBORDINATE ESTABLISHMENT—*concld.*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
2. Allowances and Honoraria—				
House-rent and other fixed allowances ...			7,900	
Travelling allowance of establishment ...			4,300	
Total ...			12,200	
3. Contingencies				
Rates and taxes (Charged)			*159*	
Other non-contract contingencies ...			750	
TOTAL Non-contract contingencies { Voted ...			750	
Charged ...			*159*	
TOTAL—Subordinate Establishment { Voted ...			81,825	
Charged ...			*159*	

C. VETERINARY INSTRUCTIONS.

1. Contributions, etc.—				
Contribution to Bengal Veterinary College ...			3,600	
Total ...			3,600	
2. Allowances and Honoraria—				
Stipends			1,440	
Travelling allowance of students (including Veterinary Assistants) sent for refresher's course			150	
Total ...			1,590	
3. Contingencies—				
Purchase of books, etc.			50	
Other non-contract contingencies ...			50	
Total—Non-contract contingencies ...			100	
TOTAL—Veterinary Instructions ...			5,290	

D. HOSPITALS AND DISPENSARIES.

1. Contributions and Grants-in-aid—				
Contribution to veterinary dispensaries ...			4,800	
Total ...			4,800	
2. Contingencies—				
Purchase of instruments			2,000	
Purchase of serum			10,000	
Other non-contract contingencies ...			800	
Total—Non-contract contingencies ...			12,800	
Total—Hospitals and Dispensaries ...			17,600	

E. CHARGES IN ENGLAND.

Expenditure for the High Commissioner of India—				
Leave salaries			...	
Sterling overseas pay			...	
Other charges			...	
Total ...			...	

F.—WORKS.

(*a*) Original works—				
In charge of Civil Officers :—				
Total ...			...	
(*b*) Repairs—				
Repairs			...	
Total works ...			...	

GRANT No. 21

CHARGES ON ACCOUNT OF CO-OPERATIVE CREDIT

[HEAD OF ACCOUNT—42.—CO-OPERATIVE CREDIT]

I.—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses in connexion with the administration of the Department of Co-operative Credit Societies.

Voted :—Rupees one lakh and six hundred.

Charges :—Rupees Nil

II.—Sub-heads which the grant will be accounted for the DEPARTMENT OF CO-OPERATIVE CREDIT SOCIETIES.

	Budget estimate, 1937-38	
	Non-excluded areas	Excluded areas
A.—SUPERINTENDENCE—		
1. Pay of officers	7,880	
2. Pay of establishment	51,997	
3. Allowances and honoraria	15,000	
4. Contingencies	4,890	
Total { Voted ...	79,767	
Total { *Charged* ...	...	
B.—CO-OPERATIVE TRAINING AND EDUCATION ...	15,848	
B.—GRANTS-IN-AID	5,000	
C.—WORKS	...	
For rounding ... { Voted ...	—15	
For rounding ... { *Charged* ...	...	
GRAND TOTAL { Voted ...	1,00,600	
GRAND TOTAL { *Charged* ...	...	

A.—SUPERINTENDENCE

	Numbers		Budget estimate, 1937-38	
	1936-37	1937-38	Non-excluded areas	Excluded areas
			Rs.	Rs.
1—Pay of officers—				
Assistant Registrars (250—500)	2	2	7,880	
Special pay (50—100)			...	
Total ...			7,880	
2—Pay of Establishment—				
Auditors and Inspectors (125—350) ...	16	16	32,764	
Clerks (40—100)	18	18	14,167	
Servants (13—20)	22	22	3,876	
Temporary establishment			1,190	
Demonstrators			...	
Total ...			51,997	
3—Allowances and Honoraria—				
Honorarium			...	
House-rent and other fixed allowance ...			200	
Traveling allowance of officers ...			2,400	
Traveling allowance of establishment ...			12,400	
Total ...			15,000	
4—Contingencies—				
Purchase of books, maps, etc.			180	
,, of typewriters			...	
Rates and taxes			...	
Other non-contract contingencies			1,910	
Magic lantern slides			...	
Total—Non-contract Contingencies Voted ...			2,090	
Miscellaneous Contract Contingencies ...			2,800	
Total—Contract Contingencies ...			2,800	
Total—A. Superintendence ...			79,767	

B.—CO-OPERATIVE TRAINING AND EDUCATION

	1936-37	1937-38	Non-excluded areas	Excluded areas
1—Pay of Establishment—				
Inspectors (180—100)		15	11,360	
Servants			288	
Total			11,648	
2—Allowances and Honoraria—				
Travelling allowance			2,500	
Total			2,500	
3—Contingencies—				
Non—Contract			1,700	
Total			1,700	
TOTAL—B			15,848	

C.—GRANTS-IN-AID

	1936-37	1937-38	Non-excluded areas	Excluded areas
Grants to Co-operative Societies			5,000	
Grant to Banking Unions			...	
Total B ...			5,000	

D.—WORKS

	1936-37	1937-38	Non-excluded areas	Excluded areas
Original works—				
Incharge of Civil Officers			...	
Repairs—				
Repairs			...	
Total works ...			...	

GRANT No. 22

CHARGES ON ACCOUNT OF INDUSTRIES

[HEAD OF ACCOUNT—43—INDUSTRIES]

I.—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses in connection with the administration of the Department of Industries.

Voted :—Rupees two lakhs, thirty six thousand and eight hundred.

Charged :—Rupees forty three thousand and three hundred.

II.—Sub-heads under which this grant will be accounted for by the INDUSTRIES DEPARTMENT.

		Budget estimate, 1937-38.	
		Non-excluded areas	Excluded areas
INDUSTRIES		Rs.	Rs.
A.—DIRECTOR OF INDUSTRIES—			
1. Pay of officer (*Charged*)		*30,828*	
2. Pay of establishment		29,147	
3. Allowances and Honoraria ...	Voted ...	1,200	
	Charged ...	*2,800*	
4. Contingencies		3,200	
Total—A	Voted ...	33,547	
	Charged ...	*33,628*	
B.—INDUSTRIAL DEVELOPMENT		26,599	
C.—INDUSTRIAL EDUCATION—			
(*a*) Weaving Institutes ...	Voted	29,166	
	Charged ...	*1,055*	
(*b*) Peripatetic weaving parties		31,657	
(*c*) B. Barooah Scheme		...	

		Budget estimate, 1937-38	
		Non-excluded areas	Excluded areas
(*d*) Industrial schools—		Rs.	Rs.
1. Pay of officers		10,800	...
2. Pay of establishment ...	Voted ...	25,226	...
	Charged ...	...	*3,407*
3. Allowances and honoraria ...	Voted... ...	3,766	...
	Charged ...	...	*1,816*
4. Contingencies	Voted ...	16,012	...
	Charged ...	*946*	*2,250*
5. Grant-in-aid, contribution, etc. ...	Voted ...	150	...
	Charged ...	...	*30*
Deduct—Recoveries for the cost of supplies made and services rendered to other Departments ...		—500	
Total—C(*d*)	Voted ...	55,454	...
	Charged ...	*946*	*7,503*
(*e*) Other Industrial Education		15,835	...
TOTAL—C	Voted ...	1,32,112	...
	Charged ...	*2,001*	*7,503*
			...
D.—SERICULTURE		38,095	
E.—WORKS—			
Original works		1,200	...
Repairs	Voted	2,735	...
	Charged	*143*	
TOTAL—E.—WORKS	Voted ...	3,935	
	Charged ...	*143*	...
F.—LOSS OR GAIN BY EXCHANGE	Voted ...	...	...
	Charged ...	...	...
G.—CHARGES IN ENGLAND ...	Voted ...	2,334	...
	Charged ...	...	...
H.—PUBLIC EXHIBITION AND FAIRS		200	...
For rounding	Voted ...	—22	...
	Charged ...	*+28*	*—3*
GRAND TOTAL	Voted ...	2,36,300	...
	Charged ...	*35,800*	*7,500*

DETAILS of the foregoing :—*See* following pages

A.—DIRECTION CHARGES

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
1 Pay of officers—				
Director (*Charged*) (*2,000—2,250*) + special pay (*150*)	1	1	*30,828*	
Total ...			*30,828*	
2 Pay of establishment—				
Clerks (55--400)...	16	16	24,841	
Servants (15—30)	7	7	1,610	
Temporary establishment			2,696	
Total ...			29,147	
3 Allowances and Honoraria—				
Travelling allowance of officers { Voted ...			400	
Travelling allowance of officers { *Charged* ...			*2,800*	
Travelling allowance of establishment ...			800	
Total ... { Voted ...			1,200	
Total ... { *Charged* ...			*2,800*	
4 Contingencies—				
Rates and taxes			...	
Purchase of books and maps, etc.			200	
Purchase of typewriter			...	
Other non-contract contingencies			200	
Total --Non-contract Contingencies			400	
Miscellaneous Contract contingencies ...			2,800	
Total Contract Contingencies ...			2,800	
Total Director of Industries { Voted ...			33,547	
Total Director of Industries { *Charged* ...			*33,628*	

B.—INDUSTRIAL DEVELOPMENT

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
1 Pay of Establishment—				
Marketting officer (150—200)	1	1	1,970	
Travelling canvasser (40)	2	2	960	
Typist clerk (40—48)	1	1	519	
Manager and Salesmen (40—50)	2	2	1,144	
Inspector of Weaving Societies (80—180) ...	2	2	2,568	
Dyeing Supervisor and calico printer (75—85)	2	2	1,818	
Operators (35)		2	840	
Servants (12—16)	4	4	624	
Total Pay of Establishment ...			10,443	
2 Allowances and Honoraria—				
Travelling Allowance			3,300	
Total Allowance ...			3,300	
3 Contingencies—				
Pay of contingency menials			360	
Purchase of Typewriter			...	
Purchase of yarn, looms, etc			1,500	
Other Miscellaneous contingencies			8,796	
Total contingencies ...			10,656	
4 Contributions and Grants-in-aid—				
Contribution to local bodies for the development of industries			2,000	
Contribution to Victoria Jubilee Technical Institute, Bombay			200	
Contributions for Industrial exhibitions and fairs...			...	
Total Contributions ...			2,200	
Total Industrial Development			26,599	

C.—INDUSTRIAL EDUCATION

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
(a)—WEAVING INSTITUTES			Rs.	Rs.
1. Pay of Officers—				
Weaving Superintendent (200—750) ...	1	1	9,000	
Total			9,000	
2. Pay of Establishment—				
Weaving masters and workshop assistants (25—150)	8	7	5,928	
Clerks and store-keeper (40—75)	3	3	2,413	
Servants (13—18)	4	4	677	
Master Weavers for commercial courses (75—90)	1	1	928	
Special pay			...	
Total			9,946	
3. Allowances and honoraria—				
House-rent and other fixed allowances ...			...	
Stipends			2,568	
Travelling allowance of ... officers ...			1,800	
Travelling allowance of ... establishment			200	
Remuneration of Examiner			60	
Total			4,628	
4. Contingencies—				
Purchase and repair of typewriters			...	
Cost of looms, accessories and yarns ...			1,900	
Rates and taxes (Charged)			*1,055*	
Books, maps, etc.			100	
Pay of contingency menials			912	
Other non-contract contingencies			2,600	
Total—Non-contract Contingencies ... Voted ...			5,512	
Total—Non-contract Contingencies ... *Charged* ...			*1,055*	
5. Grants-in-aid—Games			80	
Total—Weaving Institutes Voted ...			29,166	
Total—Weaving Institutes *Charged* ...			*1,055*	
(b) PERIPATETIC WEAVING PARTIES				
1. Pay of establishment—				
Weaving assistants (60—100) and Demonstrators (40—60)	30	29	20,896	
Servants (13—18)	5	5	861	
Temporary establishment			...	
Total			21,757	
2. Allowances and Honoraria—				
Travelling allowance			2,850	
House-rent and other fixed allowances ...			4,150	
Total			7,000	
3. Contingencies—				
Cost of looms, accessories and yarns ...			1,100	
Rates and taxes			...	
Other non-contract contingencies... ...			1,800	
Total—Non-contract Contingencies.			2,900	
TOTAL—Peripatetic Weaving Parties. Voted ...			31,657	
TOTAL—Peripatetic Weaving Parties. *Charged* ...			...	

C.—INDUSTRIAL EDUCATION—*contd.*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
(c) B. BAROOAH SCHEME				
1. Pay of establishment—				
Assistant Instructor			...	
Lecturer	1	1	1,986	
Electric Assistant	1	1	518	
Total			2,504	
2. Allowances and Honoraria—				
Stipends			1,280	
3. Contingencies—				
Pay of contingency menials			180	
Tools and materials			1,500	
Machinery and plant			...	
Books, etc.			50	
Miscellaneous non-contract contingencies ...			52	
Total—Contingencies ...			1,782	
Deduct—Receipt from the fund			—5,566	
TOTAL—B. Barooah Scheme ...			...	...
(d) INDUSTRIAL SCHOOLS				
1. Pay of officers—				
Teaching staff (300—600)	2	2	10,800	...
Total			10,800	...
2. Pay of establishment—				
Teaching staff (30—200) ... ... {	21	17	20,781	...
	...	4	...	2,855
Clerks (40—75) + Personal allowance ...	2	2	1,523	...
Store-keeper (40—75), Carpenter (75—100) and Mason (50—80)	2	2	1,128	...
Servants (13—18)	3	3	359	192
Special pay			120	360
Special pay to Sub-Assistant Surgeon ...			...	...
Durry weaver			926	...
Temporary establishment			389	...
Total			25,226	3,407
3. Allowances and Honoraria—				
Travelling allowance of officers			250	...
Ditto of establishment ...			150	
Remuneration to examiners { Voted ...			220	...
{ *Charged* ...			...	40
Stipends			3,146	1,776
House-rent and other fixed allowances ...			...	...
Total ... { Voted ...			3,766	...
{ *Charged* ...			...	1,816
4. Contingencies—				
Books, maps, etc.			480	...
Pay of contingency menials			3,276	...
Cost of looms, accessories and yarn ...			1,200	...
Purchase of typewriter and Duplicator ...			...	...
Rates and taxes (*Charged*)			*946*	...
Purchase of stores in India			4,000	...
Tools and materials			3,200	1,500
Other non-contract contingencies... ...			1,700	750
Work pay			2,156	...
Total—Non-contract contingencies { Voted ...			16,012	...
{ *Charged* ...			*949*	2,250
5. Grants-in-aid, Contributions, etc.—				
Grants for games			150	30
6. *Deduct*—Recoveries for the cost of supplies and services rendered to other departments ...			—500	...
TOTAL—Industrial Schools { Voted ...			55,454	...
{ *Charged* ...			*946*	*7,503*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
(e) OTHER INDUSTRIAL EDUCATION			Rs.	Rs.
Pay of Establishment—				
Instructors (125—175)	1	1	1,685	
Operator (30—50)	1	1	390	
Temporary establishment			...	
Total ...			2,075	
Allowances and Honoraria—				
Scholarship and Stipends			8,240	
Travelling allowance			1,400	
Total ...			9,640	
Contingencies—				
Other contingencies			1,090	
Purchase of raw materials			1,800	
Total			2,890	
Contributions, etc.—				
Contribution to the Government of Punjab for training for Assam students in tanning and hosiery			1,230	
TOTAL—Other Industrial Education			15,835 ...	

D—SERICULTURE

Pay of Officers—				
Superintendent (150—400)	1	1	3,840	
Total ...			3,840	
Pay of Establishment—				
Assistant Superintendent of Sericulture (100—400)	1	2	3,192	
Overseers, Demonstrators and Rearers (20—50)	15	35	13,047	
Clerks (40—75)	2	3	1,717	
Servants (13—20)	4	5	829	
Special pay to Sub-Assistant Surgeon ...			60	
Temporary Establishment			498	
Total ...			19,343	
Allowances and Honoraria—				
Travelling allowance of officers			1,200	
Travelling allowance of establishment ...			3,775	
House-rent and other fixed allowances ...			864	
Total—Allowances, etc. ...			5,839	
Contingencies—				
Purchase of books, maps, etc.			15	
Instruments, appliances, etc.			300	
Cultivation charges and purchase of seeds, etc.			1,775	
Other non-contract contingencies ...			1, 95	
Development of sericultural industry ...			3,388	
Aid to rearers			1,800	
Total—Non-contract contingencies ...			9,073	
TOTAL—Sericulture ...			38,095	

E.—WORKS

Original Works—				
In charge of Civil Officers ...			1,200	
Deduct—Receipt from B. Barooah Fund ...			...	
Total ...			1,200	
Repairs—				
Repairs			2,785	
Rates and taxes (Charged)			*143*	
Deduct receipt from B. Barooah Fund ...			—50	
Total { Voted ...			2,735	
Total { *Charged* ...			143	
Total—Works { Voted ...			3,935	
Total—Works { *Charged* ...			*143*	

G.—CHARGES IN ENGLAND

Expenditure of the High Commissioner for India—				
Leave salaries and deputation pay ...			2,334	
Sterling overseas pay			...	
Stores for India			...	
Total ... { Voted ...			2,334	
Total ... { *Charged* ...			...	

GRANT No. 23

CHARGES ON ACCOUNT OF MISCELLANEOUS DEPARTMENTS

[HEAD OF ACCOUNT—47.—MISCELLANEOUS DEPARTMENTS]

I.—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses of Miscellaneous Departments.

Voted :—Rupees ninety three thousand and eight hundred.

Charged :—Rupees two hundred.

II.—Sub-heads under which this grant will be accounted for by the **MISCELLANEOUS** DEPARTMENTS :—

	Budget estimate, 1937-38	
	Non-excluded areas	Excluded areas
	Rs.	Rs.
A.—INSPECTOR OF FACTORIES	35,719	
B.—INSPECTOR OF STEAM BOILERS	34,577	
C.—GAZETTEER AND STATISTICAL MEMOIRS ...	50	
D.—PROVINCIAL STATISTICS—		
(a) Rain-gauge charges	100	
(b) Vital statistics	427	
(c) Jute statistics	7,150	
E.—PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS ... Voted ...	5,900	
Charged	...	
F.—EXAMINATION CHARGES ... Voted ...	200	
Charged ...	*150*	
G.—WORKS—		
(a) Original Works—		
In charge of Civil Officers :—		
1. Vital statistics	...	
2. Rain-gauge and jute statistics	50	
Total (a)	50	
(b) Repairs :—		
Repairs :—		
1. Vital statistics...	...	
2. Rain-gauge and jute statistics	50	
Total (b)	50	
Total—Works	100	
H.—ADMINISTRATION OF INDIAN PARTNERSHIP ACT	...	
I.—CHARGES IN ENGLAND— Voted	9,600	
Charged	...	
J.—LOSS OR GAIN BY EXCHANGES	...	
For rounding Voted ...	—23	
For rounding *Charged* ...	*+50*	
GRAND TOTAL Voted ...	93,800	
GRAND TOTAL *Charged* ...	*200*	

III.—Details of the foregoing—*See* following pages

A.—INSPECTOR OF FACTORIES

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
1. Pay of officers—			Rs.	Rs.
Chief Electric and Factory Inspector (1,200—1,500)	1	1	16,088	
Assistant Electric and Factory Inspector (250—500)	1	1	3,000	
Deduct—Probable Savings				
Total ...			19,088	
2. Pay of establishment—				
Clerks (40—150)+S. P. (60) for Stenographer's work	5	5	4,769	
Servants (14—20)	4	4	744	
Electric Testers (60—200)	2	2	1,931	
Draftsman			387	
Leave allowance			300	
Total ...			8,131	
3. Allowances and Honoraria—				
Travelling allowance of officers			3,400	
Ditto of establishment ...			1,500	
House rent and other fixed allowances ...			100	
Cost of passages			...	
Total ...			5,000	
4. Contingencies—				
Instruments and appliances			1,800	
Cost of books, maps, etc.			150	
Pay of contingency menials			100	
Other non-contract contingencies ...			1,450	
Total ...			3,500	
TOTAL A ...			35,719	

B.—INSPECTOR OF BOILERS

	Numbers 1936-37	Numbers 1937-38	Non-excluded areas	Excluded areas
1. Pay of officers—				
Chief Inspector (900—1,100)	1	1	11,949	...
Inspectors (250—500)	2	3	8,375	
Total ...			20,324	...
2. Pay of Establishment—				
Clerks and draughtsmen (40—160) ...	4	5	2,995	...
Servants (14—19)	5	7	1,092	...
Temporary Establishment			566	...
Leave allowance			100	...
Total ...			4,753	...
3. Allowances and Honoraria—				
Travelling allowance of officers			7,000	...
„ of establishment			200	...
House rent and other allowances... ...			300	...
Total ...			7,500	...
4. Non-contract Contingencies—				
Instruments and appliances			...	...
Other non-contract contingencies... ...			1,740	...
Pay of contingency menials			110	...
Purchase of books, maps, etc.			150	...
Total ...			2,000	...
TOTAL B ...			34,577	...

D.—PROVINCIAL STATISTICS

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
(a)—RAIN-GAUGE CHARGES				
1. Contingencies—				
Cost of rain-gauge apparatus			...	
Office Expenses and Miscellaneous			100	
Total—Rain-gauge charges ...			100	
(b)—VITAL STATISTICS				
1. Allowances and Honoraria—				
House rent and other fixed allowances ...			102	
Travelling allowance to Muhammadan Marriage Registrars and Kazis Marriage Registration			300	
Cost of Forms			25	
Total—Vital Statistics ...			427	
(c)—JUTE STATISTICS				
1.—Pay of Establishment—				
Establishment			50	
Survey of Jute areas in Assam			7,000	
Total			7,050	
2.—Allowances and honoraria—				
House rent and other fixed allowances ...			50	
3.—Contingencies—				
Office expenses and miscellaneous			50	
Total—Jute Statistics ...			7,150	

E.—PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS

Establishment	}		5,900	
Contingencies				
Allowances, etc., travelling allowance of officers ...				
Ditto of establishment ...				
Contingencies				
Total ... Voted ...			5,900	
Total ... *Charged* ...			...	

F.—EXAMINATIONS.

1. Allowances and Honoraria—				
Remuneration to examiners ... Voted ...			50	
Remuneration to examiners ... *Charged* ...			*150*	
Total—Allowances ... Voted ...			50	
Total—Allowances ... *Charged* ...			*150*	
2. Contingencies (other non-contract)... ...			150	
TOTAL—Examinations ... Voted ...			200	
TOTAL—Examinations ... *Charged* ...			*150*	

G.—WORKS

(a) Original Works—				
1. Vital statistics			...	
2. Rain-gauge and jute statistics			50	
Total (a)			50	
Repairs—				
1. Vital statistics			...	
2. Rain-gauge and jute statistics			50	
Total (b)			50	
Total—WORKS ...			100	

I.—CHARGES IN ENGLAND.

Expenditure of the High Commissioner for India—			...	
Leave salaries			...	
Sterling overseas pay			9,600	
Other charges			...	
Total			9,600	

GRANT No. 24

CHARGES ON ACCOUNT OF CIVIL WORKS (EXCLUDING TOOLS AND PLANT AND ESTABLISHMENT)

[HEADS OF ACCOUNT—50.—CIVIL WORKS].

I.—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses in connexion with charges on CIVIL WORKS.

Voted—Rupees thirty nine lakhs, ninety two thousand and seven hundred

Charged—Rupees four lakhs, seventeen thousand and two hundred.

II.—Sub-heads under which this grant will be accounted for by the PUBLIC WORKS AND THE LOCAL SELF-GOVERNMENT DEPARTMENTS.

		Budget estimate, 1937-38	
		Non-excluded areas	Excluded areas
		Rs.	Rs.
A.—ORIGINAL WORKS— (*a*)—Buildings—	...		
Land Revenue	...	15,000	
Excise	...	...	
Forest	...	...	
Registration	...	40,000	
General Administration ... Voted	...	1,77,400	
General Administration ... *Charged*	...	*25,000**	
Administration of Justice	...	8,700	
Jails and Convict Settlements ...	...	25,653	
Police (other than Assam Rifles) ...	...	20,073	
„ (Assam Rifles) ...	...	...	
European and Anglo-Indian Education ...	...	...	
Education (other than European) ...	...	...	
Medical	...	...	
Public Health	...	...	
Agriculture	...	...	
Veterinary	...	...	
Co-operative	...	...	
Industries	...	...	
Civil Works	...	5,773	
Miscellaneous Departments	...	...	
General Reserve at the disposal of Government	...	45,000	*5,000*
TOTAL A(*a*) ... Voted	...	3,37,599	
TOTAL A(*a*) ... *Charged*	...	*25,000*	*5,000*

	Budget estimate 1937-38 Non-excluded areas	Budget estimate 1937-38 Excluded areas
	Rs.	Rs.
(b)—COMMUNICATIONS—		
1. Ordinary roads	7,600	
2. Boat-bridges and ferries	...	
3. Accommodation for travellers	...	
4. Petrol tax projects — Ordinary ...	11,05,800	
4. Petrol tax projects — Transferred from 81.—Civil Works ...	...	
5. Miscellaneous works	...	
Deduct—Amount transferred to the Deposit Account of the Khasi States	—1,500	
TOTAL A (*b*) ...	11,11,900	
A. (*c*)—MISCELLANEOUS WORKS ...	10,500	
A. (*d*)—RE. GRANT OF LAPSES	50,000	
Deduct—Probable Savings ...	—50,000	
TOTAL A—ORIGINAL WORKS — Voted ...	14,59,999	
TOTAL A—ORIGINAL WORKS — *Charged* ...	*25,000*	*5,000*
B.—REPAIRS—		
1. Buildings ... ... — Voted ...	3,02,000	
1. Buildings — *Charged* ...	*50,000*	*40,000*
2. Communications ... ... — Voted ...	17,99,700	
2. Communications — *Charged* ...	*300*	*3,45,500*
3. Miscellaneous	3,800	200
Deduct—Contribution by Central Government for proportionate cost of maintenance of roads running through both administered and unadministered areas (Charged)		*—50,000*
Deduct—Amount transferred to the Deposit account of Khasi States	—12,200	
Total—Deductions ...	—12,200	*—50,000*
TOTAL B ... — Voted ...	20,93,300	
TOTAL B ... — *Charged* ...	*50,300*	*3,35,700*
C.—STOCK AND OTHER SUSPENSE ACCOUNTS		
D.—GRANTS IN AID FOR COMMUNICATIONS	4,39,552	*1,200*
E.—LOSS BY EXCHANGE ... — Voted ...		
E.—LOSS BY EXCHANGE ... — *Charged* ...		
FOR ROUNDING — Voted ...	—151	
FOR ROUNDING — *Charged* ...		
GRAND TOTAL... — Voted ...	39,92,700	
GRAND TOTAL... — *Charged* ...	*75,300*	*3,41,900*

C. STOCK AND OTHER SUSPENSE ACCOUNTS

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
Stock charges			47,000	
Other charges			2,83,000	
Total charges ...			3,30,000	
Deduct—Recoveries—				
Stock charges			—47,000	
Other charges			—2,83,000	
Deduct—Total recoveries			—3,30,000	
Total C—(Net charges)			... ...	

D.—GRANT-IN-AID FOR COMMUNICATIONS—GRANTS TO MUNICIPAL AND LOCAL BOARDS FOR COMMUNICATIONS

	Numbers 1936-37	Numbers 1937-38	Non-excluded areas	Excluded areas
1.—GRANTS TO MUNICIPAL BOARDS—				
Recurring			3,220	...
Non-recurring			27,956	*1,200*
Total			31,176	*1,200*
2.—GRANTS TO LOCAL BOARDS—				
Recurring			70,855	
Non-recurring			2,69,513	
Economic development of rural areas—village roads.			60,000	
Total			4,00,368	
3.—GRANTS TO OTHER FUNDS—				
Recurring			7,664	
Non-recurring			344	
Total			8,008	
TOTAL—GRANTS-IN-AID FOR COMMUNICATIONS			4,39,552	*1,200*

GRANT No. 25.

CHARGES ON ACCOUNT OF PUBLIC WORKS TOOLS AND PLANT AND ESTABLISHMENT

[HEADS OF ACCOUNT—18B.—NAVIGATION, EMBANKMENTS AND DRAINAGE WORKS, 39.—PUBLIC HEALTH, 50.—CIVIL WORKS AND 81.—CIVIL WORKS]

I.—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses in connexion with charges on account of Public Works Tools and Plant and establishment.

Voted:—Rupees seven lakhs, fifty three thousand and eight hundred.

Charged :—Rupees three lakhs, thirty one thousand and two hundered.

II.—Sub-heads under which this grant will be accounted for by the PUBLIC WORKS DEPARTMENT:—

		Budget estimate, 1937-38	
		Non-excluded areas	Excluded areas
		Rs.	Rs.
A.—DIRECTION CHARGES—			
(*a*) Chief Engineer and Secretary, Public Works Department—			
1. Pay of Officers	Voted ...	14,706	
	Charged ...	*36,496*	
2. Pay of establishment	...	82,080	
3. Allowances	Voted ...	1,300	
	Charged ...	*2,000*	
4. Contingencies	... ...	5,500	
Total A (*a*) ...	Voted ...	1,03,586	
	Charged ...	*38,496*	
A(*b*).—Superintending Engineer ...	Voted ...	7,557	
	Charged ...	*50,447*	
Total A ...	Voted ...	1,11,143	
	Charged ...	*88,943*	
B.—CHARGES ON CONSTRUCTION—			
1. Pay of officers	Voted ...	1,12,455	...
	Charged ...	*89,650*	*5,282*
2. Pay of establishment	...	4,11,549	63,427
3. Allowances	Voted ...	80,700	...
	Charged ...	*19,100*	*14,450*
4. Contingencies	...	24,500	4,000
Total B	Voted ...	6,29,204	...
	Charged ...	*1,08,750*	*87,159*
C.—MEDICAL	... ...	2,190	2,508

		Budget estimate, 1937-38	
		Non-excluded areas	Excluded areas
		Rs.	Rs.
D.—CHARGES IN ENGLAND ...	Voted ...		
	Charged ...	*41,800*	
E.—Pensionary charges from other Government Departments.	Voted ...		
	Charged ...		
For rounding	Voted ...	—37	...
	Charged ...	*+7*	*+33*
GROSS ESTABLISHMENT CHARGES	Voted ...	7,42,500	
	Charged ...	*2,39,500*	*89,700*
F.—*Deduct*—On account of establishment for services rendered to—			
1. The Military Works Department ...	Voted ...	—1,900	
	Charged ...	*—700*	
2. Other Central Departments ...	Voted ...	—44,700	
	Charged ...	*—14,300*	
3. Deposit Work		—1,000	
4. Archæology		—3,000	
5. Posts and Telegraphs	Voted ...		
	Charged ...		
Total—Deduction ...	Voted ...	—50,600	
	Charged ...	*—15,000*	
TOTAL—Establishment charges	Voted ...	6,91,900	...
	Charged ...	*2,24,500*	*89,700*
G.—Tools and Plant	Voted ...	68,000	
	Charged ...	...	*17,000*
H.—*Deduct*—Recoveries—			
1. The Military Works		—200	
2. Other Central Departments		—3,300	
3. Central Civil Works	Voted ...	—2,350	
	Charged ...	...	
4. Civil Department of Assam		—50	
5. Deposit Works		...	
6. Posts and Telegraphs		—200	
TOTAL—Recoveries ...	Voted ...	—6,100	
	Charged ...	...	
Net Tools and Plant charges ...	Voted ...	61,900	...
	Charged ...	....	*17,000*
GRAND TOTAL ...	Voted ...	7,53,800	...
	Charged ...	*2,24,500*	*1,06,700*

DISTRIBUTION OF GRAND TOTAL			Budget estimate, 1937-38 Non-excluded areas Rs.	Budget estimate, 1937-38 Excluded areas Rs.
Total ...	Establishment charges	Voted ...	6,91,900	...
		Charged ...	*2,24,500*	*89,700*
	Tools and plant		61,900	17,000
Debitable to 18B.—Navigation, etc.	Establishment charge	Voted ...	8,000	...
		Charged ...	*2,500*	...
	Tools and plant		700	...
Ditto to 39.—Public Health.	Establishment charges	Voted ...	1,700	...
		Charged ...	*500*	*1,200*
	Tools and plant		150	200
Ditto to 50.—Civil Works.	Establishment charges	Voted ...	6,82,200	...
		Charged ...	*2,21,500*	*88,500*
	Tools and plant		61,050	16,800

III.—Details of the foregoing are given in the separate volume containing the Public Works Department estimate except charges in England shown below and grants-in-aid for communications.

D.—CHARGES IN ENGLAND

EXPENDITURE OF THE HIGH COMMISSIONER FOR INDIA.				
Leave salaries and deputation pay (Charged)			*26,333*	
Sterling overseas pay (Charged)			*15,467*	
Stores for India				
Other charges				
Total (*Charged*) ...			*41,800*	

GRANT No. 26.

CHARGES ON ACCOUNT OF FAMINE RELIEF

[HEAD OF ACCOUNT—54A.—FAMINE RELIEF]

I.—ESTIMATE of the amount required in the year ending March 31, 1938, to defray expenses in connexion with Famine Relief and Insurance.

Voted :—Rupees twenty thousand.

II.—Sub-heads under which this grant will be accounted for by the REVENUE DEPARTMENT :—

	Budget estimate, 1937-38	
	Non-excluded areas	Excluded areas
	Rs.	Rs.
A.—FAMINE RELIEF—		
(*a*).—Relief work—		
Wages of labourers	15,000	...
(*b*).—Gratuitous relief—		
Given at the houses of people	...	...
In other ways	4,500	...
(*c*).—Miscellaneous	500	...
Other expenditure	...	...
TOTAL—FAMINE RELIEF	20,000	...

GRANT No. 27.

CHARGES ON ACCOUNT OF SUPERANNUATION ALLOWANCES AND PENSION

[HEADS OF ACCOUNT—55.—SUPERANNUATION ALLOWANCES AND PENSIONS 83.—

PAYMENT OF COMMUTED VALUE OF PENSIONS AND 85.—PAYMENTS OF GRATUITIES TO RETRENCHED PERSONNEL]

I. ESTIMATE of the amount required in the year ending March 31, 1938, to defray expenses in connexion with Superannuation Allowances and Pensions.

Voted :—Rupees sixteen lakhs, eight thousand and six hundred.

Charged :—Rupees seven lakhs, sixty-five thousand and four hundred.

II.—Sub-heads under which this grant will be accounted for by the FINANCE DEPARTMENT :—

		Budget estimate, 1937-38	
		Non-excluded areas	Excluded areas
		Rs.	Rs.
A.—Superannuation and retired allowances	Voted ...	12,50,000	
	Charged ...	*40,000*	
Deduct—Contribution from other Government Departments.	Voted ...	—700	
	Charged ...	*—300*	
Total A	Voted ...	12,49,300	
	Charged ...	*39,700*	
B.—Equated payments of commuted value of pensions charged to capital outside revenue account	Voted ...	1,39,184	
	Charged ...	*1,30,054*	
C.—Compassionate allowances		12,900	
D.—Gratuities—			
1. Ordinary gratuities	Voted	17,000	
	Charged	...	
2. Passage gratuities	Voted	...	
	Charged	...	
3. Gratuities Compassionate Fund		2,000	
4. Compassionate gratuity		...	
Total D	Voted ...	19,000	
	Charged ...	...	
E.—Pensions for distinguished and meritorious services or for political considerations	Voted ...	900	
	Charged ...	*1,600*	
F.—*Charitable Allowances (Charged)*		...	

		Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
		Rs.	Rs.
G.—Donations to Provident Funds		4,000	
H.—Charges in England	Voted ...	32,000	
	Charged ...	6,29,680	
I.—Loss or gain by exchange on English transactions.	Voted ...	—200	
	Charged ...	—3,000	
For rounding	Voted ...	+16	
	Charged ...	—34	
TOTAL 55.—Superannuation, etc.	Voted ...	14,57,100	
	Charged	7,98,000	
83.—PAYMENT OF COMMUTED VALUE OF PENSIONS			
J.—Payments of commuted value of pensions	Voted ...	3,00,000	
	Charged	...	
K.—*Deduct*—Capital portion of equated payment out of revenue.	Voted ...	—1,39,184	
	Charged	—32,578	
L.—*Deduct*—Amount recoverable from other Governments			
For rounding	Voted ...	—16	
	Charged ...	+22	
TOTAL 83	Voted ...	1,60,800	
	Charged ...	—32,600	
85.—PAYMENT TO RETRENCHED PERONNEL			
M.—*Deduct*—Repayment out of revenue		—9,270	
For rounding		—30	
TOTAL 85.—Payments to retrenched personnel.	Voted ...	—9,300	
	Charged	...	
GRAND TOTAL	Voted ...	16,08,600	
	Charged	7,65,400	

III.—Details—*See* below :—

H.—CHARGES IN ENGLAND.

(*a*) Expenditure of the High Commissioner for India—Superannuation and Retired Allowances—			
Indian Civil Service (Charged)		5,20,000	
Other Civil Services in India (Charged)			
Contribution to the Indian Civil Service Family Scheme(Charged)		7,000	
Other pensionary charges		32,000	
Total (*a*)	Voted ...	32,000	
	Charged ...	5,27,000	
(*b*) Expenditure of the Secretary of State for India—*Portion of pensions of military officers in respect of civil employment*		1,02,680	
Total (*b*)	Voted ...	...	
	Charged ...	1,02,680	
Total, charges in England	Voted ...	32,000	
	Charged ...	6,29,680	

GRANT No. 28.

CHARGES ON ACCOUNT OF STATIONERY AND PRINTING

[HEAD OF ACCOUNT—56.—STATIONERY AND PRINTING]

I.—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses on Stationery and Printing.

Voted:—Rupees three lakhs, fourteen thousand and eight hundred.

Charged :—Rupees four thousand and six hundred.

II.—Sub-heads under which this grant will be accounted for by the DEPARTMENTS OF STATIONERY, PRINTING AND STAMPS :—

	Budget estimate, 1937-38	
	Non-excluded areas	Excluded areas
	Rs.	Rs.
I.—*Stationery*—		
A.—STATIONERY SUPPLIED FROM CENTRAL STORES	43,000	*2,000*
B.—DISCOUNT ON PLAIN PAPER USED WITH STAMPS	1,370	*10*
C.—PURCHASE OF PLAIN PAPER USED WITH STAMPS	7,910	*90*
II.—*Printing*—		
D.—GOVERNMENT PRESS	1,39,965	...
E.—PRINTING AT PRIVATE PRESSES	1,22,500	*2,500*
F.—COST OF PRINTING WORKS DONE BY OTHER GOVERNMENTS	100	...
E.—LOSS BY EXCHANGE Voted ...	...	...
E.—LOSS BY EXCHANGE *Charged* ...	...	...
For rounding Voted ...	—45	...
For rounding *Charged* ...		...
GRAND TOTAL Voted ...	3,14,800	...
GRAND TOTAL *Charged* ...	...	*4,600*

III.—Details of the foregoing :—*See* following pages

D.—GOVERNMENT PRESS

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
1 Pay of officers—				
Superintendent (500—750)	1	1	7,775	
Allowance to Superintendent	...			
Total ...	...		7,775	
2 Pay of establishment—				
1—OPERATIVES				
(a) Composing Branch—				
Permanent establishment (22—28) ...	3	3	1,128	
Temporary establishment	...		...	
Piece work establishment (17—46) ...	85	85	37,500	
Deduct—Probable savings	...			
(b) Press and Machine—				
Permanent establishment (24—45) ...	9	9	3,780	
Temporary establishment (13—30) ...	16	16	3,852	
Deduct—Probable savings	...			
(c) Warehouse and Binding—				
Permanent establishment (24—34) ...	7	7	2,557	
Temporary establishment (17—30) ...	6	6	1,500	
TOTAL Operatives ...	...		50,317	
2—BRANCH SUPERVISION				
(a) Administration—				
Foreman (100—175)	1	1	1,800	
Receiver and Despatcher (40—90) ...	1	1	1,080	
(b) Composing Branch—				
Permanent establishment (40—90) ...	4	4	3,840	
Temporary establishment (40—90) ...	2	2	1,624	
(c) Press and Machine—				
Permanent establishment (45—65) ...	1	1	557	
Temporary establishment	...		...	
(d) Warehouse and Bindery—				
Permanent establishment (35—55) ...	1	1	515	
TOTAL Branch Supervision ...	...		9,416	
3—AUXILIARIES				
(a) Composing Branch—				
Permanent establishment (20—30) ...	6	6	2,030	
Temporary establishment (15—20) ...	2	2	545	
Deduct—Probable savings	...		...	
(b) Press and Machine—				
Permanent establishment (17—24) ...	9	9	} 2,232	
Temporary establishment	...	...		
Deduct—Probable savings	...			
TOTAL Auxiliaries	...		4,807	
TOTAL—Pay of Establishment (carried over)	...		64,540	

D.—GOVERNMENT PRESS—*contd.*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
Total—Pay of Establishment (Brought forward)...			64,540	
4.—READERS				
Permanent establishment (35—170)	14	14	14,872	
Temporary establishment (35—80)	2	2	1,595	
Copyholders and Revisers			...	
Deduct—Probable savings			...	
TOTAL Readers ...			16,467	
5.—STANDING FORMES				
Permanent establishment (30—50)	1	1	374	
TOTAL Standing Formes ...			374	
6.—OTHER ESTABLISHMENTS				
(*a*) Office establishment—				
Clerks (40—200)	6	6	6,980	
Servants (15—20)	2	2	480	
Temporary establishment (15—20)	4	4	912	
Computors and time-work checker			...	
(*b*) Store keeping and Time keeping—				
Permanent establishment (30—130)... ...	4	4	3,160	
Temporary establishment			...	
(*c*) Others—				
Permanent establishment (50—80)	5	5	5,076	
TOTAL Other Establishments ...			16,608	
Deduct—Probable savings			—4,000	
Lump provision for leave allowance ...			2,000	
TOTAL Pay of Establishments ...			95,989	
3. Allowances and Honoraria—				
Travelling allowance of officers			...	
" " establishments ...			...	
Overtime allowances			500	
House-rent and other fixed allowances ...			780	
Allowance for compiling gazette			200	
Fees for Foreman under Training			100	
Total ...			1,580	
4. Supplies and Services—				
Other outside printing			600	
Purchase of plant and furniture			500	
Other supplies and services			...	
Total ...			1,100	

D.—GOVERNMENT PRESS—*concld.*

	Numbers		Budget estimate, 1937-38	
	1936-37	1937-38	Non-excluded areas	Excluded areas
			Rs.	Rs.
5. Contingencies—				
Rates and taxes			...	
Purchase of books, etc.			325	
Other non-Contract Contingencies ...			125	
Total—Non-Contract Contingencies ...			450	
Pay of contingency menials			1,080	
Other Contract Contingencies			4,500	
Total—Contract Contingencies... ...			5,580	
6. Depreciation Fund—				
Provision for depreciation fund			17,200	
7. Renewals and replacements from the depreciation fund.			6,500	
Deduct—Amount transferred from the fund...			—6,500	
Deduct—Printing for Posts and Telegraph Department.			...	
8. Mechanical Branch—				
Permanent establishment (40—50) ...	1	1	496	
Temporary establishment (12—50) ...	2	2	744	
Total—Mechanical Branch ...			1,240	
9. Publication Branch—				
1.–Pay of establishment—				
Permanent establishment (20—130) ...	3	3	1,755	
Temporary establishment (15—22) ...	3	3	696	
Total ...			2,451	
2.—Contingencies—				
Postage and packing charges			6,500	
Total—Publication Branch ...			8,951	
10. Stores—				
Purchase of materials and stores			100	
TOTAL—Government Press ...			1,39,965	

E.—PRINTING AT PRIVATE PRESSES

Printing of forms in outside presses ...			1,22,500	*2,500*
TOTAL E ...			1,22,500	*2,500*

C.—PURCHASE OF PLAIN PAPER USED WITH STAMPS

Purchase of plain paper used with stamps ...			7,610	*40*
Freight and packing charges for plain paper...			300	*50*
Total ...			7,910	*90*

GRANT No. 29

MISCELLANEOUS CHARGES

[HEAD OF ACCOUNT—57.—MISCELLANEOUS]

I.—**ESTIMATE** of the amount required in the year ending March **31, 1938,** to defray expenses of a Miscellaneous character.

Voted :—Rupees five lakhs, fifty thousand and three hundred.

Charged :—Rupees two lakhs, eighty eight thousand and one hun dred.

II.—Sub-heads under which this grant will be accounted for by the FINANCE DEPARTMENT and LOCAL SELF-GOVERNMENT DEPARTMENTS.

	Budget estimate, 1937-38 — Non-excluded areas	Budget estimate, 1937-38 — Excluded areas
	Rs.	Rs.
A.—TRAVELLING ALLOWANCES OF OFFICIALS AND NON-OFFICIALS ATTENDING DURBARS ...	100	...
B.—ALLOWANCE TO TERRORIESTS AND OTHER STATE PRISONERS	...	...
C.—COST OF BOOKS AND PERIODICALS	1,800	...
D.—DONATIONS FOR CHARITABLE PURPOSES ...	8,302	*250*
E.—CHARGES FOR EUROPEAN VAGRANTS ...	...	...
F.—SPECIAL COMMISSION OF ENQUIRY ...	...	...
G.—REWARDS FOR DESTRUCTION OF WILD ANIMALS	1,658	*1,965*
H.— PETTY ESTABLISHMENTS :—		
(*a*) Circuit and Sessions Houses ... Voted ...	9,413	...
(*a*) Circuit and Sessions Houses ... *Charged...*	*4,150*	*804*
(*b*) Other Petty Establishments	5,321	*89,772*
(*c*) Miscellaneous	400	*400*
Total H Voted ...	15,134	*90,976*
Total H *Charged...*	*4,150*	...
I.—IRRECOVERABLE TEMPORARY LOANS AND ADVANCES WRITTEN-OFF	2,48,000	*2,000*
J.—RENTS	420	...
K.—RATES AND TAXES (*Charged*)	*26,700*	*300*
L.—CONTRIBUTIONS ... ... Voted ...	2,70,660	...
L.—CONTRIBUTIONS *Charged ...*	*1,34 900*	*15,700*
M.—MISCELLANEOUS COMPENSATIONS Voted ...	...	...
M.—MISCELLANEOUS COMPENSATIONS *Charged ...*	...	...
N.—MISCELLANEOUS CHARGES FOR TREATMENT OF PATIENTS AT PASTEUR INSTITUTE ...	480	*20*
O.—MISCELLANEOUS DURBAR CHARGES ...	950	*9,430*
P.—MISCELLANEOUS AND UNFORESEEN CHARGES	1,000	...
Q.—WORKS—		
Original works	800	*200*
Repairs	800	*1,500*
Total Q	1,600	*1,700*
R. CHARGES IN ENGLAND	160	...
For rounding ... Voted ...	+36	...
For rounding ... *Charged ...*	*+50*	*—41*
GRAND TOTAL ... Voted ...	5,50,300	...
GRAND TOTAL ... *Charged ...*	*1,65,800*	*1,22,300*

III.—Details of the forgoing :—*See* following pages

D.—DONATIONS FOR CHARITABLE PURPOSES

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
1. Contributions, etc.—				
Contribution towards Muhammadan cemetery at Sylhet			72	
St. Andrews' Colonial Homes at Kalimpong...			2,500	
Contribution to the Poor Asylum, Dibrugarh...			480	
Total ...			3,052	
2. Contingencies— Miscellaneous non-contract contingencies ...			5,250	250
TOTAL—Donations for Charitable Purposes ...			8,302	250

H.—PETTY ESTABLISHMENTS

	1936-37	1937-38	Non-excluded areas	Excluded areas
(a) CIRCUIT AND SESSIONS HOUSES				
1. Pay of Establishment— Chowkidars and servants (15—20)	22	22	3,743	384
Total ...			3,743	384
2. Allowances and honoraria— Ration compensation allowance			...	40
Total ...			...	40
3. Contingencies— *Rates and taxes (Charged)*			*4,150*	*250*
Total *(Charged)* ...			*4,150*	*250*
Pay of contingency menials			1,600	30
Miscellaneous contract contingencies ...			4,070	100
Total ...			5,670	130
TOTAL (a)—Circuit Houses, etc. Voted ...			9,413	...
TOTAL (a)—Circuit Houses, etc. *Charged* ...			*4,150*	*804*
(b) OTHER PETTY ESTABLISHMENTS.				
(1) SECRETARIAT HILL ESTABLISHMENT—				
1. Pay of establishment— Servants (11—30)	5	5	1,086	...
Temporary establishment	...		...	...
Total			1,086	...
2. Contingencies— Other non-contract contingencies			250	
Pay of contingency menials			1,620	...
Total Non-Contract Contingencies ...			1,870	...
Total (1) Secretariat Hill Establishment ...			2,956	...

H.—PETTY ESTABLISHMENTS—*contd.*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
(2) WARD'S LAKE ESTABLISHMENT—			Rs.	Rs
1. Pay of establishment—				
Servants and Chaukidar (11—30)	3	3	680	...
Temporary establishment			...	...
Total			680	...
2. Contingencies—				
Other non-contract contingencies			230	...
Contingency menials			360	...
Total, Non-Contract Contingencies ...			590	...
TOTAL (2) WARD'S LAKE ESTABLISHMENT			1,270	...
(3) TRANSPORT AND COMMISSARIAT ESTABLISHMENTS—				
1. Pay of establishment—				
Transport clerks (30—31)	2	3	...	1,209
Officers doing transport works (5—10) ...	2	2	...	120
Sirdars, Coolies, Drabis and Servants (5—15)	74	588	...	51,171
Temporary establishment			...	...
Deduct—Probable savings			...	...
Total			...	52,500
2. Allowances and honoraria—				
Ration compensation allowance			...	...
Total ...			...	...
3. Contingencies—				
Pay of contingency menials			...	2,500
Rations of permanent cooly corps ...			...	30,800
Recruiting, importation and return charges of coolies			...	850
Purchase and hire of transport			...	3,900
Feed and keep of transport ponies ...			...	2,500
Other non-contract contingencies ...			...	11,450
Total, Non-Contract Contingencies ...			...	52,000
Contract contingencies—				
Pay of contingency menials			...	...
Miscellaneous contract contingencies ...			...	...
Total, Contract Contingencies ...			...	...
4. Grant-in-aid, Contribution, etc.—				
Deduct—Contribution by Central Government for maintenance of permanent coolie corps (charged)			...	—25,000
TOTAL (3) Transport and Commissariat Establishment			...	79,500
(4) MARKET ESTABLISHMENT				
1. Pay of Establishment—				
Inspector and Overseer (25—55)... ...	2	3	...	1,098
Servants (11—30)	3	4	...	624
Special pay for supervision			...	...
Total ...			...	1,722
2. Contingencies—				
Other non-contract contingencies ...			25	50
Total, Non-Contract Contingencies ...			25	50
Pay of contingency menials			...	6,100
Miscellaneous contract contingencies ...			...	2,400
Total, Contract Contingencies			...	8,500
TOTAL (4) Market Establishment ...			25	10,272

H.—PETTY ESTABLISHMENTS—*concld.*

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
(5) TOWN IMPROVEMENT ESTABLISHMENT, JOWAI				
1. Pay of establishment—				
Overseer's allowance (10)	1	1	120	...
Total ...			120	...
(3) Contingencies—Non-contract—				
Pay of contingency menials			900	...
Other non-contract contingencies... ...			50	...
Total ...			950	...
TOTAL (5)—Town Improvement Establishment at Jowai			1,070	...
TOTAL Other petty establishments Voted ...			5,321	...
TOTAL Other petty establishments *Charged* ...			...	*89,772*
(c) MISCELLANEOUS				
1. Contingencies—				
Improvement to towns, etc.			200	*300*
Pay of contingency menials			...	
Other miscellaneous contingencies ...			200	*100*
TOTAL—Miscellaneous ...			400	*400*

L.—CONTRIBUTIONS

	Numbers 1936-37	Numbers 1937-38	Non-excluded areas	Excluded areas
(a) Contributions to local bodies, etc.—				
Grants to municipal boards for general purposes			67,290	...
Grants to municipal board for improvements to towns			2,700	...
Grants to municipal boards for special purposes			12,575	...
Grants to local boards for general purposes			1,77,245	...
Contribution to the village development fund			10,000	...
Contributions to other funds			850	...
Total (a) ...			2,70,660	...
(b) Miscellaneous contributions—				
Grant to Haflong Town Fund			...	*4,900*
Sadiya Bazar Fund			...	400
Charges in connection with guarantees to the Telegraph Department (Charged)...			*5,900*	*10,400*
			...	...
			...	...
Contribution *to Tangla-Belsiri-Rangapara Railway (Charged)* ...			*1,29,000*	...
Total (b) Voted ...			...	...
Total (b) *Charged* ...			*1,34,900*	*15,700*
TOTAL Contributions Voted ...			2,70,660	...
TOTAL Contributions *Charged* ...			*1,34,900*	*15,700*

M.—MISCELLANEOUS COMPENSATIONS

	Numbers 1936-37	Numbers 1937-38	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas
			Rs.	Rs.
Posa compensations			...	*11,000*
Deduct—Contributions by Central Government for Posa compensation to certain Tribal Chiefs (Charged)			...	*—11,000*
TOTAL—Miscellaneous Compensations Voted			...	...
TOTAL—Miscellaneous Compensations *Charged*			...	...

O.—MISCELLANEOUS DURBAR CHARGES

1. Contingencies—				
Cost of presents to hill tribes			750	*5,630*
Other miscellaneous contingencies			200	*300*
Political presents and entertainment of Envoys and Chiefs			...	*3,500*
Total ...			950	*9,430*
TOTAL Miscellaneous Durbar Charges ...			950	*9,430*

P.—MISCELLANEOUS AND UNFORESEEN CHARGES

1. Allowances and honoraria—				
Rewards to Government servants ...			...	...
Total ...			...	...
2. Contributions and grants-in-aid—				
Subventions to English Universities for the training of Indian Civil Service Probationers			...	...
Total ...			...	...
3. Contingencies—				
Miscellaneous contingencies			1,000	...
Total ...			1,000	...
TOTAL—Miscellaneous and unforeseen charges ...			1,000	...

Q.—WORKS

Original works—				
In charge of Civil Officers			800	*200*
Repairs—				
Repairs			800	*1,500*
Total—Works ...			1,600	*1,700*

R.—CHARGES IN ENGLAND

Expenditure of the High Commissioner for India—				
Books and periodicals			160	...
Other charges			...	...
Total			160	...

GRANT No. 30

CHARGES ON ACCOUNT OF RETRENCHED PERSONNEL

[HEAD OF ACCOUNT—63—EXTRAORDINARY CHARGES]

I.—ESTIMATE of the amount required in the year ending March 31, 1938, to defray expenses in connexion with Extraordinary Charges.

Voted :—Nil—

II.—Sub-heads under which this grant will be accounted for by the FINANCE DEPARTMENT :—

	Budget estimate, 1937-38	
	Non-excluded areas	Excluded areas
	Rs.	Rs.
63.—EXTRAORDINARY CHARGES—		
Charges in India	...	
Expenditure in connection with retrenched personnel leave salary	...	
Repatriation charges	...	
Total	...	

GRANT No. 31

CHARGES ON ACCOUNT OF LOANS AND ADVANCES, BEARING INTEREST AND NOT BEARING INTEREST.

[HEAD OF ACCOUNT—LOANS AND ADVANCES, ETC.]

I.—ESTIMATE of the amount required in the year ending March 31, 1938, to defray the expenses on account of Loans and Advances, etc.

Voted :—Rupees four lakhs and forty-four thousand

Charged—Rupees Nil—

II.—Sub-heads under which this grant will be accounted for by the FINANCE DEPARTMENT :—

	Budget estimate, 1937-38	
	Non-excluded areas	Excluded areas
	Rs.	Rs.
A.—ADVANCE	1,25,000	
B.—LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENTS	3,19,000	
GRAND TOTAL ... {Voted ... / *Charged* ...	4,44,000	

III.—Details of the foregoing :—See next page.

A.—ADVANCES

	Numbers 1936-37	Numbers 1937-38	Budget estimate 1937-38 Non-excluded areas	Budget estimate 1937-38 Excluded areas
ADVANCES RE-PAYABLE.				
Civil Advances—			Rs.	Rs.
Objection-book advances			1,25,000	
Total { Voted ...			1,25,000	
Total { *Charged* ...				

B.—LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENTS

Loans to Municipalities, Port Funds, etc.—				
Loans to Municipalities...			60,000	
Loans to Land-Holders and other Notabilities			...	
Loans to District and Other Local Fund Committees			17,000	
Advances to Cultivators...			32,000	
Miscellaneous Loans and advances ...			15,000	
Total ...			1,24,000	
Advances to Government servants—				
House building advances			1,50,000	
Advance for purchase of Motor cars ...			40,000	
Advances for purchase of other conveyances ...		...	4,000	...
Passage advances			...	
Other advances			1,000	
Total			1,95,000	
Total B		...	3,19,000	

A. G. P. (Fin.) No. 32—250—15-7-1937.

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Memorandum on the Budget Estimates of the Government of Assam for the year 1937-38

SHILLONG
PRINTED AT THE ASSAM GOVERNMENT PRESS
1937

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GOVERNMENT OF ASSAM

FINANCE DEPARTMENT

THE ASSAM FINANCIAL STATEMENT FOR THE YEAR 1937-38

CONTENTS

FINANCIAL STATEMENT

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Financial Statement of the Revenues of the Government of Assam for the year 1937-38

Heads of Revenue	Budget estimate for 1937-38
	Trs.
A—Principal Heads of Revenue—	
I—Customs	
IV—Taxes on Income other than corporation tax	
V—Salt	10
VII—Land Revenue	1,32,10
VIII—Provincial Excise	35,48
IX—Stamps	20,50
X—Forests	16,24
XI—Registration	1,81
XII—Receipts under Motor Vehicles Taxation Act	2,33
Total ...	2,08,56
B—Railway Revenue account—	
XV—A.—State Railways	
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XX—Interest	76
Total ...	76
F—Civil Administration—	
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XXII—Jails and Convict Settlements	64
XXIII—Police	17
XXIV—Ports and Pilotage	...
XXVI—Education	3,69
XXVII—Medical	1,82
XXVIII—Public Health	2,88
XXIX—Agriculture	2,00
XXX—Veterinary	41
XXXI—Co-operative Credit	31
XXXII—Industries	44
XXXIV—Miscellaneous Departments	54
Total ...	14,76
H—Civil Works and Miscellaneous Public Improvements—	
XXXIX—Civil Works	17,45
Total ...	17,45
J—Miscellaneous—	
XLIV—Receipts in aid of superannuation	30
XLV—Stationery and Printing	49
XLVI—Miscellaneous	1,26
Total ...	2,05
L—Contributions and Miscellaneous adjustment between Central and Provincial Governments—	
XLIX—Grants-in-aid from Central Government	30,00
L—Miscellaneous adjustment between Central and Provincial Governments	11,16
Total ...	41,16
Total Receipts from Revenue heads ...	2,84,74

STATEMENT B

Financial Statement of expenditure from Revenues of the Government of Assam for the year 1937-38

Heads of Expenditure	Budget estimates for 1937-38			
	Voted	Charged	Excluded areas	Total
1	2	3	4	5
	Trs.	Trs.	Trs.	Trs.
A.—Direct Demands on the Revenue—				
7. Land Revenue	15,93	36	24	16,53
8. Provincial Excise	4,58	4	20	4,82
9. Stamps	16	23	...	39
10. Forests	8,64	1,91	1,19	11,74
11. Registration	1,38	...	...	1,38
12. Charges on account of Motor Vehicles Taxation Act ...	1,94	...	2	1,96
B.—Railway Revenue Account—				
13A. State Railways				
15C. Subsidsed companies ...				
15D. Miscellaneous Railways expenditure				
BB.—Railway capital outlay charged to Revenue—				
16. Construction of Railways ...				
C.—Revenue account of Irrigation, Navigation, Embankment and Drainage works—				
18B. Navigation, Embankment and Drainage works	56	3	...	59
E.—Debt Services—				
22. Interest on debt and other obligations		3,60	...	3,60
23. Appropriation for reduction or avoidance of debt ...	...	...	...	...
F.—Civil Administration—				
25. General Administration ...	19,42	11,00	2,61	33,03
27. Administration of Justice ...	6,92	3,18	1	10,11
28. Jails and Convict Settlements	4,59	20	11	4,90
29. Police	23,34	8,01	47	31,82
30. Ports and Pilotage ...	6	6	...	12
36. Scientific Departments ...	14	...	...	14
37. Education (European) ...	83	2	3	88
Ditto (other than European)	33,17	1,08	60	34,85
38. Medical	10,29	2,23	1,90	14,42
39. Public Health	8,06	50	27	8,83
40. Agriculture	6,18	60	12	6,90
41. Veterinary	1,59	1	...	1,60
42. Co-operative Credit ...	1,01	...	...	1,01
43. Industries	2,37	36	7	2,80
47. Miscellaneous Departments ...	94	...	...	94
H.—Public Improvements—				
50. Civil Works	47,36	2,97	4,47	54,80
J.—Miscellaneous—				
54A.—Famine Relief ...	20	...	...	20
55. Superannuation Allowances and Pensions.	14,57	7,98	...	22,55
56. Stationery and Printing ...	3,15	...	4	3,19
57. Miscellaneous	5,50	1,66	1,22	8,38
M.—Extraordinary items—				
Extraordinary Charges ...	...	...	...	...
Total expenditure from revenues ...	2,22,88	46,03	13,57	2,82,48

STATEMENT C

Financial Statement of the Capital Revenues of the Government of Assam for the year 1937-38

Heads of Revenue	Budget Estimate for 1937-38
	Trs.
Revenue from Statement A	2,84,74
Unfunded Debt—	
State Provident Funds	15,11
Deposits not bearing interest—	
Fund for Jute propaganda scheme	3
Fund for Co-operative training and education	16
Fund for Survey of jute areas	7
Subvention from the Road Development Fund	11,06
Fund for Economic Development of Rural Areas	78
Depreciation Reserve Fund—Government Presses	17
Total Deposits not bearing interest	12,27
Deposits of Local Funds—	
District Funds	38,00
Other Funds	11,51
Departmental and Judicial Deposits	38,50
Advances	8,75
Suspense	27
Miscellaneous	..
Total deposits of local funds	97,03
Loans and advances by the Provincial Government	8,00
REMITTANCES—	
Remittances within India	76,05
Total Capital Revenues	2,08,46
Total Receipts	4,93,20
Opening balance	22,00
Grand total	5,15,20
Excess of revenue over expenditure from revenues	2,26

STATEMENT C

Financial Statement of the Capital Expenditure of the Government of Assam for the year 1937-38

Heads of Expenditure	Budget estimates for 1937-38			
	Voted	Charged	Excluded areas	Total
	Trs.	Trs.	Trs.	Trs.
Expenditure from Statement B ...	2,22,88	46,03	13,57	2,82,48
Payment of commuted value of pensions not charged to revenue ...	1,61	—33	...	1,28
Payment of retrenched personnel ...	—9			—9
Total	1,52	—33	...	1,19
Unfunded debt—				
State Provident funds	...	7,78	...	7,78
Deposits not bearing interest—				
Fund for jute propaganda scheme ...		3	...	3
Fund for Survey of jute areas ...		7	...	7
Fund for Co-operative Training and edcation		16	...	16
Appropriation for reduction or avoidance of debt				
Subvention from Road Development Fund		11,06		11,06
Fund for Economic Development of Rural areas		3,28		3,28
Depreciation Reserve Fund—Government Presses		7		7
Total deposits not bearing interest ...		14,67		14,67
Deposits of Local Funds—				
District funds		37,80		37,80
Other funds		11,44		11,44
Departmental and Judicial deposits		37,06		37,06
Advances	1,25	7,51		8,76
Suspense		27		27
Miscellaneous		...	...	...
Total deposits of local funds ...	1,25	94,08	...	95,33
Loans and advances by Provincial Governments.	3,19	...	...	3,19
Remittances—				
Remittances within India ...	...	75,50	...	75,50
Total Capital Expenditure ...	5,96	1,91,70	...	1,97,66
Total Expenditure	2,28,84	2,37,73	13,57	4,80,14
Closing balance				35,06
Grand total				5,15,20
Excess of expenditure charged to revenue over revenue.				

STATEMENT D

SCHEDULE OF DEMANDS FOR GRANTS FOR EXPENDITURE OF THE ASSAM GOVERNMENT FOR THE YEAR 1937-38, AS PRESENTED TO THE LEGISLATIVE ASSEMBLY

No. of grant	Description	Grant	Reference to pages of detailed estimate
		Voted	
1	2	3	4
		Rs.	
1	Land Revenue	15,92,700	27—38
2	Provincial Excise	4,57,700	39—42
3	Stamps	16,300	43—44
4	Forests	8,64,400	45—48
5	Registration	1,37,700	49—50
6	Charges on account of Motor Vehicles Taxation Act	1,93,900	51—52
7	Railways	25	53
8	Navigation, Embankment and Drainage Works ...	47,500	55
9	General Administration	19,41,700	59—74
10	Administration of Justice	6,92,300	76—81
11	Jails and Convict settlements	4,59,300	83—86
12	Police	23,34,300	87—98
13	Ports and pilotage	6,500	99—100
14	Scientific departments	14,200	101
15	Education (European)	82,500	103—105
16	Education (other than European)	33,17,500	107—122
17	Medical	10,29,300	123—132
18	Public Health	8,04,000	133—140
19	Agriculture	6,18,300	141—151
20	Veterinary	1,59,200	153—155
21	Co-operative	1,00,600	157—158
22	Industries	2,36,800	159—164
23	Miscellaneous departments	93,800	165—167
24	Civil Works (excluding Tools and Plant and establishment)	39,92,700	169—171
25	Tools and Plant and Establishment charges ...	7,53,800	173—175
26	Famine Relief	20,000	177
27	Superannuation allowances and pensions ...	16,08,600	179—180
28	Stationery and printing	3,14,800	181—184
29	Miscellaneous	5,50,300	185—189
30	Extraordinary charges	...	......
31	Loans and advances bearing and not bearing interest	4,44,000	193—195
	Grand total	2,28,84,725	

EXPLANATORY MEMORANDUM ON THE BUDGET ESTIMATES OF THE GOVERNMENT OF ASSAM FOR 1937-38

(The figures throughout represent thousands of rupees)

Accounts for 1935-36

1. The following table shows the difference between the revised estimates laid before the Legislative Council in March 1936 and the actual figures for 1935-36 :—

——	Revised, 1935-36	Actuals, 1935-36	Difference + or —
1	2	3	4
	Trs.	Trs.	Trs.
Opening balance	31	31	...
Receipts from all sources	2,70,36	2,72,26	+1,90
Loan from the Provincial Loans Fund	45,40	41,08	—4,32
Total	3,16,07	3,13,65	—2,42
Total disbursements	3,16,07	3,09,61	—6,46
Closing balance	...	4,04	4,04

In a note which was presented to the Council in September 1936, and which for convenience of reference is appended to this note (Appendix B), the reasons for the fall in the anticipated deficit of Trs. 45,40 were stated. It was then remarked that certain further adjustments remained to be made and that the overdraft at the end of the year 1935-36 would be Trs. 41,04, but the deficit actually amounted to Trs. 41,08. A loan of Trs. 41,08 was taken from the Government of India to cover the overdraft. Out of the grants of Trs. 5,97, *i.e.*, Trs. 5,00 from the Government of India, on account of economic development and improvement of rural areas and Trs. 97 from the Imperial Council of Agricultural Research, only Trs. 1,93 was spent during the year, leaving a balance of Trs. 4,04 to be spent during the year 1936-37. This sum was excluded in calculating the loan required to cover the deficit for the year 1935-36 and accounts for the opening balance shown in the year 1936-37.

Revised Estimates, 1936-37

2. The following statement shows the revised estimates for the year 1936-37 and compares them with the sanctioned estimates :—

——	Budget, 1936-37	Revised, 1936-37	Difference +or—
1	2	3	4
	Trs.	Trs.	Trs.
Opening balance	...	4,04	+4,04
Total receipts from all sources	2,71,93	2,79,89	+7,96
Loan from the Provincial Loans Fund	57,43	...	—57,43
Total	3,29,36	2,83,93	—45,43
Total expenditure	3,29,36	3,30,71	+1,35
Closing balance	...	—46,78	—46,78

The original budget estimate for 1936-37 placed the receipts at Trs. 2,71,93 and the expenditure at Trs. 3,29,36 thus anticipating a deficit balance of Trs.57,43. The revised estimate, based on the latest available actuals, however, places the total revenue at Trs. 2,83,93 including the opening balance of Trs. 4,04 and the expenditure at Trs. 3,30,71 and thus contemplates a deficit closing balance of

Trs. 46,78 which will have to be covered by a loan from the open market as the Provincial Loans Account has been dissolved with effect from the date of introduction of provincial autonomy. The Government of India, however, have agreed to grant a special short term loan to cover the actual deficit till such time as the Assam Government is able to float a loan in the open market.

On the receipt side the revised shows an increase of Trs. 7,96 over the current year's sanctioned estimate and the increases are mainly anticipated under the following heads :—

II—*Taxes on Income*+Trs. 37—Due to general improvement in the tea and oil industries.

V—*Land Revenue*+Trs. 1,72—Due to the collection of arrear revenue.

VI—*Excise*+Trs. 2,38+Due partly to the campaign against illicit distillation and the general improvement in the tea industry and partly to the increase in the license fees for the sale of ganja.

VII—*Stamps*+Trs. 55—Due to gradual ruturn to normal conditions and to the enforcement of the Stamps and Court Fees (Amendment) Acts with effect from 1st January 1937.

VIII—*Forest*+Trs.2,05—Due to increased demand for timber owing partly to better prices for jute and partly to the general improvement in economic condition.

XXX—*Civil works*+Trs. 1,89—Due to increased grants received from the reserve fund of the Petrol tax for the road improvement programme approved by the late Council.

Subvention from the Central Road Development Account (Trs. 2,07).

Capital receipts are down by Trs. 1,01 due mainly to the fall in the recoveries of agricultural loans as remissions to the extent anticipated could not be sanctioned (Trs. 1,54), partly counterbalanced by increases for repayment of debt and increased grants for expenditure on certain agricultural schemes.

On the expenditure side, there is a decrease of Trs. 3,63 under the head "Charges against revenue" and an increase of Trs. 4,98 under the head "Capital expenditure". The decrease under the former is mainly due to the postponement of new schemes (Trs. 1,50), the reduction in police charges as a measure of economy (Trs. 1,00), a smaller contribution payable to the Tangla-Belsiri Railway (Trs. 29) and smaller writes off of irrecoverable agricultural loans under the head "Miscellaneous" (Trs. 1,54) and smaller expenditure under "Pensions" on the basis of actuals (Trs. 65), counterbalanced by increases under "Civil Works" owing to larger expenditure on Petrol Tax projects (Trs. 38) and under "Stationery and Printing" resulting from one of the contractors for the supply of forms failing to keep the contract in the two previous years resulting in additional expenditure in the year 1936-37 in having the forms printed elsewhere (Trs.90).

The increase under "Capital Expenditure" is due mainly to a carry forward from the year 1935-36 of a part of the grant given by the Government of India for the economic development of rural areas (Trs. 1,20), increased expenditure on Petrol Tax projects (Trs. 2,07), increased grant of loans to local bodies (Trs. 52), and an increase in the repayment of debt (Trs. 46).

Budget, 1937-38

3. Before dealing with the estimates in detail it may be explained that as a result of the report of Sir Otto Niemeyer the province will from the year 1937-38 receive a recurring contribution of Trs. 30,00 and 62½ per cent. instead of 50 per cent. of the jute export duty *i.e.*, about Trs. 11,16 instead of Trs. 9,00 while all debts contracted prior to the 1st April 1936 will be written off resulting in a saving of Trs. 18,89. This relief to the province totals Trs. 51,05.

Up to the year 1936-37 the Central Government acted as bankers of all the local Governments and were responsible for seeing that the treasuries were in funds to the extent necessary to enable the administration to be carried on. With the advent, however, of provincial autonomy this duty will fall on the provincial Governments who are required to maintain their own balances partly in the form of cash in the treasuries and partly in the form of credits with the Reserve Bank. The normal treasury balance of Assam has been fixed at Trs. 13,00 while the minimum balance to be maintained with the Reserve Bank has been provisionally laid down as Trs. 5,00. Funds for this purpose have been provided gratis by the Government of India. The normal treasury balance and minimum bank balance

will not be really usable resources of the Government. These represent minima below which their resources may not fall. Should the resources of the province fall below these minima Government will have to make arrangements to provide themselves with temporary funds over any period when this my happen. This can be done in two ways either by the issue of three monthly treasury bills or by taking temporary ways and means advances from the Reserve Bank for short periods. On present information it is anticipated that the issue of treasury bills will not be necessary, while for the year 1937-38 the Government of India are providing free of charge such ways and means advances as may be necessary on the revenue account.

In addition the province has, from the 1st April 1937, become responsible for all dept and deposit transactions of a local nature such as deposits of local funds, criminal and judicial deposits etc., and has also taken over all the liabilities of the various provident funds, the latter having been taken as a partial set off against the debts contracted with the Provincial Loans Fund prior to the 1st April 1936 and which have been written off. The net effect of taking over all these deposits is that in the budget year the province stands to gain a sum of about Trs. 10,00, mainly made up of provident fund deposits.

In addition to the sum of Trs. 18,00 provided by the Government of India as an opening balance to cover the normal treasury balance and the minimum balance to be maintained with the Reserve bank, that Government have also agreed to provide in cash the unspent balance of the grants previously made by them for the economic development of rural areas etc. This has been provisionally fixed at Trs. 4,00 pending the working out of the actual amount unspent when the accounts for the year 1936-37 are finally closed.

4. The year 1937-38 is thus estimated to start with an opening balance of Trs. 22,00. Receipts are estimated at Trs. 4,93,20 (Revenue receipts Trs. 2,84,74 and capital receipts Trs. 2,08,46.) The estimated expenditure has been taken at Trs. 4,80,14 (Revenue expenditure Trs. 2,82,48 and capital expenditure Trs. 1,97,66) thus leaving a closing surplus balance of Trs. 35,06 which includes a surplus of revenue over expenditure from revenue of Trs. 2,26.

The position is summarised below :—

Heads	Actuals		Revised 1936-37	Budget 1937-38
	1934-35	1935-36		
1	2	3	4	5
	Trs.	Trs.	Trs.	Trs.
Opening balance	1	31	4,04	22,00
RECEIPTS				
Receipts from revenue heads	2,17,00	2,38,60	2,45,64	2,84,74
Loans from the Provincial Loans Fund ...	39,50	41,08	...	...
State Provident Funds	...	...	...	15,11
Appropriation for reduction or avoidance of debt	...	10,40	10,46	...
Subvention from the Road Development Fund ...	3,13	12,89	17,45	11,06
Fund for economic development of rural areas ...	...	5,09	...	78
Government Press Depreciation Fund	8	11	10	17
Fund for jute propaganda scheme	...	...	...	3
Fund for co-operative training and education ...	...	...	...	16
Fund for survey of jute areas...	...	...	...	7
Deposit of Local Funds—				
District Funds	...	...	...	38,00
Other Funds	...	...	...	11,51
Departmental and Judicial Deposits	...	...	...	38,50
Advances	...	...	...	8,75
Suspense	18	17	...	27
Loans and advances by Provincial Governments	2,50	4,12	5,24	8,00
Remittances within India	...	...	...	76,05
Civil Deposits	50	88	1,00	...
Total Receipts	2,62,89	3,13,34	2,79,89	4,93,20
Grand total	2,62,90	3,13,65	2,83,93	5,15,20

Heads	Actuals 1934-35	Actuals 1935-36	Revised 1936-37	Budget 1937-38
EXPENDITURE	Trs.	Trs.	Trs.	Trs.
Revenue expenditure	2,51,17	2,81,27	2,96,76	2,82,48
Payment of commuted value of pensions not charged to revenue	2,77	1,44	1,77	1,28
Forests	2	...	21	...
Payment of gratuities to retrenched personnel ...	1	—8	—8	—9
State Provident Funds	...	...	...	7,78
Appropriation for reduction or avoidance of debt	...	10,40	10,46	...
Subvention from the Road Development Fund ...	3,78	13,71	17,45	11,06
Fund for economic development of rural areas ...	...	1,09	1,20	3,28
Government Press Depreciation Fund	4	19	10	7
Fund for jute propoganda scheme	...	...	...	3
Fund for Co-operative Training and Education ...	...	...	...	16
Fund for survey of jute areas	...	...	...	7
Deposits of Local Funds—				
District Funds	...	...	...	37,80
Other Funds	...	...	...	11,44
Departmental and Judicial Deposits	...	...	...	37,06
Advances	...	...	...	8,76
Suspense	18	17	...	27
Loans and advances by Provincial Government ...	4,06	58	1,94	3,19
Remittances within India	...	...	...	75,50
Civil Deposits	56	84	90	...
Total expenditure ...	2,62,59	3,09,61	3,30,71	4,80,14
Closing balance ...	31	4,04	—46,78	35,06

5. Important variations under the various heads which normally come within the purview of the Legislature are explained separately but a brief explanation is given below of the debt and deposit transactions for which the province has become responsible with the introduction of provincial autonomy.

(*a*) *State Provident Funds*.—The estimate of Trs. 15,11 on the receipt side represents the subscriptions to the various provident funds while the estimate of Trs. 7,78 on the expenditure side covers final withdrawals from the funds on retirement and also temporary advances made during the year. This gain of Trs. 7,33 is, however, offset to the extent of Trs. 3,72 which has been provided under the head "22—Interest on debt and other obligations" to cover the interest charges at 4 per cent. per annum on the deposits in the funds. It may also be noted that the total liability for these funds taken over on the 1st April 1937 is estimated to be Trs. 90,00.

(*b*) *Deposits of Local Funds*.—The entries under this head represent the receipts and expenditure during the year of the various local bodies, departmental and judicial deposits such as deposits in civil and criminal cases, securities of contractors, etc.

(*c*) *Remittances within India*.—This head covers payments made by cheque by the Public Works and Forest Departments, etc. which though they appear in the revenue account as expenditure are not finally adjusted till the cheques are actually cashed. In order to watch such transactions, this remittance head is opened on both sides of the account.

II.—Taxes on Income

	Actuals.			Budget, 1936-37	Revised, 1936-37	Budget, 1937-38
——	1933-34	1934-35	1935-36			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Provincial share	1,72	3,23	2,56	3,25	3,62	...

Income-tax is a central head but under rule 15 of the Devolution Rules a share calculated at the rate of three pies in the rupee on the amount by which the assessed income of the year exceeds the assessed income of the year 1920-21, was allocated to Provincial Governments up till the year 1936-37. Owing to the introduction of provincial autonomy the payment of the income-tax assignment is subject to the provisions of section 138 of the Government of India Act, 1935, and the actual procedure to be adopted in this case will be settled by the Government of India in due course. It is anticipated that no share will be allocated to provinces during the first five years of provincial autonomy in accordance with the provision of paragraph 6(1) of the Government of India (Distribution of Revenues) Order, 1936. Accordingly no estimate appears in the budget.

V.—Salt

	Actuals			Budget, 1936-37	Revised, 1936-37	Budget, 1937-38
	1933-34	1934-35	1935-36			
1	2	3	4	5	6	7
Provincial share	Trs. 25	Trs. 14	Trs. 12	Trs. 15	Trs. 9	Trs. 10

In April 1931, the Government of India passed a temporary Act (Act XIV of 1931) having effect only up to the 31st day of March 1933, to impose a temporary additional duty of customs on foreign salt. Subsequently the Act was extended up to the 31st March 1937. The Government of India also decided that the proceeds of the additional duty should be distributed according to consumption to those provinces in which the salt liable to the additional duty is consumed. According to this apportionment it is anticipated that the Government of Assam will receive Trs.9 during 1936-37 based on the actuals of 1935-36. As the temporary Act has been further extended by the Indian Finance Act, 1936, Trs.10 has been estimated for the budget for 1937-38.

VII and 7.—Land Revenue

(GRANT No. I)

Revenue

1	Actuals 1933-34 (2)	Actuals 1934-35 (3)	Actuals 1935-36 (4)	Budget, 1936-37 (5)	Revised, 1936-37 (6)	Budget, 1937-38 (7)
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Ordinary Land Revenue	95,52	1,01,57	1,08,10	1,06,50	1,07,00	1,14,00
Sale proceeds of waste lands and redemption of land tax.	43	71	96	75	80	80
Rent, etc. of fisheries	3,21	3,15	3,69	3,25	3,75	3,80
Rates and cesses on lands	1	1	1	1	1	1
Miscellaneous	11,96	12,80	13,07	12,96	13,48	13,68
Recoveries of over payments	...	...	1	1	1	1
Collection of payments for services rendered.	20	35	30	30	30	30
Total	1,11,33	1,18,59	1,26,14	1,23,78	1,25,35	1,32,60
Deduct—Refunds ...	—63	—48	—84	—65	—50	—50
Total VII—Land Revenue ...	1,10,70	1,18,11	1,25,30	1,23,13	1,24,85	1,32,10

Expenditure

1	Actuals 1933-34 (2)	Actuals 1934-35 (3)	Actuals 1935-36 (4)	Budget, 1936-37 (5)	Revised, 1936-37 (6)	Budget, 1937-38 (7)
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Management of Government estates ...	33	35	32	36	34	35
Charges of District Adminis ration—						
A—General establishment ...	3,59	3,64	4,02	3,44	3,48	3,46
B—Tahsil and other establishments ...	75	75	88	97	96	97
Total ...	4,34	4,39	4,90	4,41	4,44	4,43
Charges on account of land revenue collections.	5,49	5,69	5,46	6,16	6,00	6,00
Survey and Settlement—						
Survey school	13	14	14	15	14	14
Assam Surveys	92	77	81	81	79	81
Settlement operations	2,03	1,36	8	3	...	...
Total ...	3,13	2,27	1,03	99	93	95
Charges on account of fishery collections	1	1	1	1	1	1
Land Records—						
Superintendence	34	33	36	32	31	9
District charges	3,43	3,50	3,93	3,82	3,95	3,92
Total ...	3,77	3,83	4,29	4,14	4,26	4,01
Assignments and Compensations ...	69	71	79	72	73	71
Works	5	6	9	9	9	4
Charges in England	...	...	...	...	...	3
Total 7—Land Revenue ...	17,81	17,31	16,89	16,38	16,80	16,53

Revenue

Ordinary Land Revenue.—Under this head is credited the revenue from land leased to cultivators, tea gardens, etc. The increase in the revised is based on the progress of actuals and is due almost entirely to the gradual improvement in economic conditions. The increase in the budget is based on the actuals of the year 1936-37 which amounted to Trs. 1,11,17 and allows for an improvement owing to the expansion of cultivation and to the fact that the progressive enhancement of land revenue in certain districts as a result of the last resettlement falls due in the budget year. These progressive enhancements are expected to bring in additional revenue to the extent of Trs. 1,00.

Sale-proceeds of waste lands and redemption of land tax.—Receipts under this head represent premium on lands in colonization areas and the sale-proceeds of waste lands. The increase both in the revised and the budget is due to progress in the development of the colonisation areas.

Rents, etc., of fisheries.—The receipts under this head depend on the prices realised at auctions and the increase in the revised and the budget based on the progress of actuals reflects the gradual return of normal conditions in the fish trade.

Rates and Cesses on lands.—The receipts under this head represent the local rates in the Frontier Tracts. Current year's estimate has been repeated both in the revised and the budget.

Miscellaneous.—" Grazing and fodder grass ", " mineral oil including petroleum " and " house tax " are the main sources of receipts under this head. The revised and the budget show an increase of Trs. 52 and 72 over the current year's sanctioned estimates and is mainly due to the increased production of mineral oil at Digboi.

Collection of payment for services rendered.—The general rates realised from court of wards' estates are credited to this head. As no change in the existing rate of 2¾ per cent. is proposed the current year's estimate has been repeated both for the revised and the budget.

Expenditure

Management of Government Estates.—The decrease both in the revised and the budget is slight and is due to economy.

Charges of District Administration—A—General Establishment.—The decrease in the budget estimate for 1936-37 as compared with the actuals of 1935-36 was due entirely to the transfer of the pay of certain Sub-Deputy Collectors employed in administrative (*e.g.*, magisterial) duties to the head "25.—General Administration". The increase in the revised as compared with the budget estimate for 1936-37 is due mainly to the extra expenditure on travelling allowance owing to the necessity of employing the staff on work connected with the elections to the legislatures. The budget provides for normal expenditure and generally follows the original estimates for 1936-37.

B—Tahsil and other Establishments.—The increase in the actuals of 1935-36 over those of the previous year was due to the opening of tahsils in the Majuli area and in the Goalpara district where the mauzadari system had not worked satisfactorily. The further increase in the budget for 1936-37 was due to the necessity for making provision for the management of the Madan Raj and Muhammad Natir Estates in the district of Sylhet. The budget for 1937-38 follows the sanctioned budget for 1936-37 and calls for no comment.

Charges on account of land revenue collections.—The provisions both in the revised and the budget are based on the actual requirements and depend on the estimated amount of land revenue collections.

Survey and Settlement.—The decrease in the revised is due to the fact that it was possible to undertake the preliminary enquiry into the desirability of taking up settlement operations in the district of Cachar without extra cost.

No decision has yet been arrived at as to whether settlement operations should be undertaken in these areas and therefore no expenditure is anticipated in the budget year.

Land Records.—The large increase in expenditure in 1935-36 over previous actuals was due to the return to their normal duties in the Land Records Department of the permanent staff employed on settlement operations in the Lakhimpur district. The revised for 1936-37 is slightly higher than the original estimate for that year and is due to the lump deduction for probable savings under " Establishment " not being justified.

The cost of the Director of Land Records and his establishment was hitherto provided under the head "22.—General Administration" and then shared between the heads " Land Records ", " Stamps " and " Registration ", to show the actual cost of these latter departments. In practice however it rendered the control of expenditure very difficult and with the concurrence of the audit authorities it has been decided to discontinue this inconvenient practice and this accounts for the decrease in the budget.

Assignments and Compensations.—The compensations such as sayer, malikhana and miscellaneous land revenue compensations, payable by the Government are shown under this head. The revised and the budget generally follow the estimate for 1936-37, and provide for sanctioned charges only.

Works.—The increase in the revised is due to the necessity for the construction of certain quarters for the tahsil staff in the Goalpara district. The budget provides mainly for annual repairs to departmental buildings.

Charges in England.—In the past all expenditure in England was shown under a separate demand but the Audit Department has now decided that such expenditure should be shown under the respective major heads with effect from the year 1937-38. The budget provides for stores purchased in England (Rs.733) and for meeting the cost of an appeal to the Privy Council on behalf of the Bijni Estate which will be recovered from the Estate and credited as receipts (Rs.2,680).

VIII and 8.—Provincial Excise

(GRANT No. 2)

Revenue

	Actuals			Budget, 1936-37	Revised, 1936-37	Budget, 1937-38
	1933-34	1934-35	1935-36			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Country spirits	12,12	11,62	14,29	14,00	16,00	16,50
Country fermented liquors	5	6	9	7	9	9
Malt liquors	...	...	...	1	...	...
Wines and spirits (foreign liquor other than beer, medicated wines and commercial spirits)	70	77	1,07	84	1,00	1,00
Commercial spirits including denatured spirits and medicated wines ...	1	1	1	1	2	2
Opium	18,69	16,14	15,58	14,50	14,00	12,65
Hemp and other drugs	3,77	3,73	4,45	4,50	5,01	5,25
Fines, confiscations and miscellaneous ...	29	39	34	37	37	37
Recoveries of over payments ...	1	2	1	1	...	...
Collection of payment for services rendered	...	...	1	...	1	1
Total	35,64	32,74	35,85	34,31	36,50	35,89
Deduct Refunds ...	—1,03	—69	—61	—60	—41	—41
Total VIII—Excise ...	34,61	32,05	35,24	33,71	36,09	35,48

Expenditure

	Actuals			Budget, 1936-37	Revised, 1936-37	Budget, 1937-38
	1933-34	1934-35	1935-36			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Superintendence	50	45	43	46	45	45
District Executive Establishment ...	2,42	2,50	2,60	2,65	2,58	2,59
Distilleries	22	22	23	25	24	26
Compensations	3	3	3	3	3	3
Cost of opium supplied to the Excise Department	1,96	1,74	2,07	2,00	1,99	1,48
Works	1	...	1	1	1	1
Charges in England	...	...	...	...	...	...
Total	5,14	4,94	5,37	5,40	5,30	4,82

Revenue

Country spirits.—One of the measures adopted in 1935-36 in the campaign against illicit distillation was a reduction of duty and in the retail price of country spirit as illicit liquor was obtainable at a cheaper rate. This combined with the gradual improvement in the tea industry and in the economic condition of the people accounts for the increase both in the revised and budget.

Wines and spirits.—Both the revised and the budget are based on the progress of actuals in the year 1936-37. The high actuals in 1935-36 were due to arrear recoveries of duty paid in other provinces on liquor consumed in Assam.

Opium.—In the year 1928-29 on the recommendation of the Legislature Government adopted a policy which aims at the gradual extermination of the opium habit. Rations have been annually reduced by 10 per cent. in each year. The effect of this policy is seen in the fact that the revenue which was Trs. 38,26 in the year before its adoption (1927-28) fell to Trs. 15,58 in 1935-36 and is expected to fall still further in the budget year to Trs. 12,65. Both the revised and the budget are based on the progress of actuals and provides for the usual 10 per cent. reduction in consumption.

Hemps and other drugs.—The increase in the duty on *ganja* and the improvement in the economic condition of the people are chiefly responsible for the increase both in the revised and the budget.

Fines, confiscations and miscellaneous.—Receipts under this head are uncertain and in view of recent actuals current year's provision has been repeated both for the revised and the budget.

Refunds.—The decrease both in the revised and budget is based on the progress of actuals.

Expenditure

Superintendence.—The slight fall in the revised and the budget is due to the construction of an office building for Excise Commissioner and other officers thus resulting in a saving of the rent paid for hired houses.

District Executive Establishment.—The fall of Trs. 7 in the revised is mainly due to smaller expenditure under " pay of establishment " owing to the retirement of officers drawing the maximum pay. The budget generally follows the revised.

Distilleries.—The revised and budget generally follow the current year's sanctioned estimates.

Cost of opium supplied to the Excise Department.—The decrease is due to the annual 10 per cent. reduction in rations.

Compensations.—The share cost of the compensation paid to the Bhutan State for the removal of Excise shops from the Bhutan boundary is debited to this head.

Works.—The budget provides for the construction of quarters for certain patrol parties and for annual repairs to departmental buildings.

IX and 9—Stamps

(GRANT No. 3)

Revenue

	Actuals			Budget 1936-37	Revised 1936-37	Budget 1937-38
	1933-34	1934-35	1935-36			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
A—Non-judicial stamps	3,77	3,74	3,95	3,30	4,00	5,00
B—Judicial stamps	13,49	13,47	13,48	13,40	13,75	15,50
Total	17,26	17,21	17,43	17,20	17,75	20,50

Expenditure

	Actuals			Budget 1936-37	Revised 1936-37	Budget 1937-38
	1933-34	1934-35	1935-36			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Stamps supplied from Central Stores ...	13	14	14	15	15	15
Superintendence	6	6	7	6	6	1
A—Non-Judicial stamps	10	10	10	10	10	11
B—Judicial stamps	11	10	11	10	11	12
Total	40	40	42	41	42	39

Revenue

The revenue under this head which in the boom years amounted to about Trs. 20,00 was seriously affected by the world-wide depression. Recent actuals however show that the tide has turned, and this is reflected in the revised and budget estimates. In addition the revised allows for a small increase from the additional revenue anticipated from the introduction of the Assam Stamps and Court Fees (Amendment) Acts, 1936, with effect from 1st January 1937. The budget also allows for additional revenue of Trs. 2,50 from these Acts.

Expenditure

The major portion of the expenditure relates to the charges connected with the sale of stamps and to the cost of stamps supplied from the Central Stores. These charges vary with the receipts and as an increase in revenue is anticipated, increased provision has been made on the expenditure side also. In addition a portion of the cost of the combined office of the Director of Land Records, Inspector General of Registration and Superintendent of Stamps was debited to this head up to the year 1936-37. But as explained under "Land Revenue" this practice has now been discontinued with the sanction of the audit authorities and this accounts for the decrease in the budget for 1937-38.

X and 10—Forests

(GRANT No. 4)

Revenue

1	Actuals 1933-34 (2)	Actuals 1934-35 (3)	Actuals 1935-36 (4)	Budget 1936-37 (5)	Revised 1936-37 (6)	Budget 1937-38 (7)
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Timber and other produce removed from forests by Government agency.	1,40	56	57	23	50	56
Timber and other produce removed from forests by consumers and purchasers.	11,27	11,55	12,04	11,22	13,00	14,00
Drift and waif-wood and confiscated forest produce.	15	15	14	14	14	14
Revenue from forests not managed by Government.	45	51	49	48	49	48
Miscellaneous	1,45	1,65	1,78	1,61	1,70	1,70
Deduct—Amount transferred to the Deposit Account of the Khasi States.	...	...	...	...	...	—46
Total ...	14,72	14,42	15,02	13,68	15,83	16,42
Deduct—Refunds	—15	—12	—18	—13	—23	—18
Total—X—Forest	14,57	14,30	14,84	13,55	15,60	16,24

Expenditure

1	Actuals 1933-34 (2)	Actuals 1934-35 (3)	Actuals 1935-36 (4)	Budget 1936-37 (5)	Revised 1936-37 (6)	Budget 1937-38 (7)
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
A—Conservancy and Works—						
I. Timber and other produce removed from forests by Government agency.						4
II. Timber and other produce removed from forests by consumers and purchasers and cost of sleepers taken from coupe holders.						32
III. Drift and Waif wood and confiscated forest produce.						1
IV. Revenue from forests not managed by Government.						...
V. Rent of leased forests and payments to shareholders in forests managed by Government.	3,15	2,99	2,58	2,68	2,85	26
VI. Live-Stock, Stores, Tools and Plant						21
VII. Communications and buildings ...						1,32
VIII. Organisations, Improvement and extension of forests.						83
IX. Miscellaneous						26
X. Suspense						...
Total—A—Conservancy and Works ...	3,15	2,99	2,58	2,68	2,85	3,25
B—Establishment—						
I—Salaries	6,14	6,14	6,08	6,59	6,47	6,70
II—Allowances	1,24	1,21	1,28	1,05	1,12	1,10
III—Contingencies	40	41	43	41	42	42
IV—Grants-in-aid	3	1	6	4	5	5
Deduct—Amount transferred to the Deposit Accounts of the Khasi States.	...	...	...	...	...	—4
Total B—Establishment	7,81	7,77	7,85	8,09	8,06	8,23
Charges in England...	...	...	...	...	...	26
Total Forest	10,96	10,76	10,43	10,77	10,91	11,74
Interest on capital outlay	68	54	52	54	54	...
Grand Total	11,64	11,30	10,95	11,31	11,45	11,74

Revenue

The revenue from forests was very greatly affected by the world-wide depression which started in 1930-31. From a surplus of receipts over expenditure of Trs. 14·80 in 1929-30 the amount fell to Trs. 3,00 in 1934-35 which shows the disastrous effects of the depression on the provincial forest revenue. Recently however the tide has turned. The economic situation is gradually improving with beneficial effects on forest revenue. As against a surplus of Trs. 2,24 estimated when the original estimate for 1936-37 was framed, the revised estimate for that year anticipates a surplus of Trs. 4, 15. A further increase in the surplus of Trs. 35 is anticipated in the budget for 1937-38. This increase would have been larger but for the fact that receipts of Trs. 46 accruing in the Khasi States, and which up to 1936-37 were credited to the province, have now, under the new constitution by which the States are directly administered by the Crown Representative, to be credited elsewhere.

A detailed explanation of the variations under each sub-head of revenue is given below :—

Timber and other produce removed from forests by Government Agency.—The increase in the revised is due to the semi-departmental Khedda operations in Sibsagar Forest Division. The budget for 1937-38 follows the revised.

Timber and other produce removed from forests by consumers and purchasers.—The increase both in the revised and the budget is based on the progress of actuals. The demand for timber is increasing due mainly to better prices for jute realised by cultivators in East Bengal and Lower Assam from where the demand for timber mainly comes.

Drift and waif-wood and confiscated forest produce.—The original estimate for 1936-37 has been repeated both in the revised and the budget.

Revenue from forests not managed by Government.—This represents duty on foreign timber and other forest produce and revenue from shared and private forests. The revised and the budget generally follow the original estimate for 1936-37 and call for no remarks.

Miscellaneous.—Revenue accruing from fines and forfeitures and other sources are credited to this head. The increase both in the revised and the budget over the original estimate for 1936-37 is based on the progress of actuals.

Deduct—Refunds.—The increase in the revised is due to the refund of timber valuation realised in waste land cases in the Lakhimpur Division. The budget is based on progress of actuals and follows the revised.

Deduct—Amount transferred to the Deposit Account of the Khasi States.—As a result of Provincial Autonomy the Khasi States will henceforth be administered by the Crown Representative Department. The Revenue estimated to be Trs. 46 accruing from these States will be credited to the Crown Representative Budget and hence the deduct entry.

Expenditure

"Forest" expenditure is classified as either "revenue" or "capital" expenditure according to its nature. Revenue expenditure was debited initially and finally to the major head " 8-Forest ". On the other hand capital expenditure was debited in the first instance to the major head "52A.—Forest—Capital outlay not charged to revenue" outside the revenue account. Any portion of the capital expenditure which is debitable to the revenue account is deducted in lump from the amount shown under this head and exhibited as capital expenditure in the revenue portion of the accounts under the head "8A—Forest—Capital outlay charged to revenue". The basis of the distinction between "revenue" and "capital" expenditure is that expenditure, which would in a commercial undertaking be met out of the revenue or income, should be treated as "revenue expenditure", *e.g.*, expenses incurred in the production of revenue and on the realisation thereof and all charges that are necessary for the proper maintenance of forests after they have commenced yielding revenue; while that which would commercially be regarded as capital outlay, should be treated as "capital expenditure", *e.g.*, (*i*) the cost of all operations in connection with the increase in the area under forest growth or the introduction of organised working such as purchase of land for plantations, expenditure on forest settlements and demarcation, initial expenditure or new plantations, and cost of compiling working plans, (*ii*) the cost of first construction, *i.e.*, construction of permanent roads, bridges, buildings, factories etc., and equipment and of first supply of all appliances and apparatus necessary for working the forest, (*iii*) the purchase of live-stock, stores, tools and plant, etc. and (*iv*) maintenance of forests before they reach the productive stage.

The Government of India, with the approval of the Secretary of State for India, have decided to discontinue the exhibition of capital expenditure in all the Forest Departments in India with effect from 1st April 1937 except where such expenditure is incurred from money raised by borrowing. As there is no scheme in prospect which would justify the raising of a loan to finance it, the budget for 1937-38 provides for all expenditure under the ordinary revenue expenditure head "10-Forests".

Expenditure under this head naturally follows a rise or fall in receipts though not in the same proportion. As a result of the economic depression the expenditure which was Trs. 20,40 in 1929-30 has fallen to Trs. 11,30 in 1934-35. As the revenue is rising there is a proportionate increase in expenditure in both the revised for 1936-37 and the budget for 1937-38.

The expenditure under "10-Forest" is sub-divided into (*i*) conservancy, maintenance and regeneration, (*ii*) establishment and (*iii*) grants-in-aid, etc.

Conservancy and Works

Owing to the revision of the sub-heads, with effect from 1st April **1937,** under " Conservancy, etc.," it is not possible to give the actual figures under columns 2-6 of the expenditure statement above and to state the causes of the increase or decrease under each sub-head. The increase of Trs. 17 in the revised over the sanctioned estimate is due to (*a*) the payment of advertisement charges for leasing certain forests in the Garo Hills and other petty charges—(Trs. 3), (*b*) the increased provision for " Regeneration " under the prescriptions of the working plans and schemes for the different forest divisions–(Trs.2)and(*c*) the payment of the zemindary shares of Karaibari and Mechpara in the Garo Hills division in excess of what was provided in the budget on account of increased revenue realised in 1935-36—(Trs. 12).

The increase of Trs. 57 in the budget over the budget for **1936-37** is due to (*a*) the appointment of some watchers and other petty charges (Trs. 3) and (*b*) the discontinuance of capital accounts and the transfer to this head of expenditure of a capital nature on the Goalpara tramway which was hitherto debited under a separate head (Trs. 54).

Establishment

I—Salaries.—The saving in the revised is due to the death of an officer. The increase in the budget is mainly due to annual increments and to the increased provision for the pay of the subordinates promoted to higher grades and new Foresters appointed during 1936-37 to fill up the existing vacancies, which were voluntarily left unfilled, to prevent leakage of revenue due to shortage of staff.

II. Allowances.—The increase both in the revised and the budget is based on the progress of actuals.

III. Contingencies.—The slight increase both in the revised and the budget is also based on the progress of actuals.

IV. Grants-in-aid.—The provision under this head represents the contribution payable for the training of Assam students in forestry and the cost of medical attendance on the subordinates of the Forest Department stationed at outlying stations. The increase both in the revised and the budget is due to the inclusion of a provision of Rs. 1,000 on account of payment of passage contribution to other Governments for officers transferred on promotion to other Provinces. The revised and the budget include provision for training two students as rangers.

Interest on capital outlay.—Under this head is recorded the expenditure, which is a paper transaction only for interest on the capital outlay brought to account under the head "52A.—Forest—Capital outlay not charged to revenue". The increase or decrease of expenditure under this head depends on the gross expenditure under the major head mentioned above. It is balanced by a corresponding deduct entry under the head "19-Interest on ordinary debt". As capital accounts have been discontinued no provision is required in 1937-38.

XI and 11 Registration.

(GRANT No. 5)

Revenue

——	Actuals			Budget 1936-37	Revised 1936-37	Budget 1937-38
	1933-34	1934-35	1935-36			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Fees for registering documents ...	1,45	1,49	1,55	1,55	1,60	1,68
Fees for copies of registered documents	4	4	4	4	5	5
Miscellaneous	7	7	9	8	9	9
Refunds	—1	—1	—1	—1	—1	—1
Total ...	1,55	1,59	1,67	1,66	1,73	1,81

Expenditure

——	Actuals			Budget 1936-37	Revised 1936-37	Budget 1937-38
	1933-34	1934-35	1935-36			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Superintendence	19	19	23	18	18	—
District charges	1,27	1,29	1,35	1,39	1,39	1,38
Works	...	...	...	...	...	...
Total ...	1,46	1,48	1,58	1,57	1,57	1,38

Revenue

The variations in revenue under this head generally follow those under " Stamps ". In view of the progress of actuals an increase of Trs. 7 has been allowed for in the revised. The budget follows the revised and provides for an increase of Trs. 8 as a result of the raising of fees on certain documents.

Expenditure

Superintendence.—This head represented a share of the cost of the combined office of the Director of Land Records, Inspector General of Registration and Superintendent of Stamps. As explained under " Land Revenue" it has been decided to discontinue the system of dividing the cost of the Director of Land Records and his establishment between the departments controlled by him.

District charges.—The revised follows the current year's sanctioned estimates. The slight fall in the budget is due to retirement of senior clerks.

XII and 12—Receipts under and charges on account of Motor Vehicles Taxation Act

(GRANT No. 6)

Revenue

—	Actuals			Budget 1936-37	Revised 1936-37	Budget 1937-38
	1933-34	1934-35	1935-36			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Receipts under the Provincial Motor Vehicles Taxation Act.	...	...	...	...	...	2,07
Fees and other receipts	...	...	...	...	...	28
Deduct Refunds	...	...	...	...	...	—2
Total	...	...	...	...	...	2,33

Expenditure

—	Actuals			Budget 1936-37	Revised 1936-37	Budget 1937-38
	1933-34	1934-35	1935-36			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Charges for collection	...	...	...	...	...	9
Inspector of motor vehicles	...	...	...	...	...	6
Compensation to local bodies, etc. ...	...	...	...	...	...	1,81
Total	...	...	...	...	...	1,96

Revenue

Receipts under the Provincial Motor Vehicles Act.—Formerly the local bodies were empowered to tax motor vehicles and to appropriate the receipts therefrom but under the provisions of the Assam Motor Vehicles Taxation Act, 1936, all receipts have formed part of the provincial revenues and are credited to this head. The present estimate is based on a rough calculation made by assessing the existing number of vehicles in the province at an average mean figure of the rates prescribed. The local bodies will have to be compensated for the loss of their income.

Fees and other receipts.—This represents the permit fees, registration and inspection fees under the Motor Vehicles Act and is distinct from the receipts under the provisions of the Assam Motor Vehicles Taxation Act. Formerly these receipts appeared under the head " Miscellaneous Departments". Owing to the introduction of provincial autonomy half of the permit fees in respect of the vehicles plying on the Mao-Imphal Road amounting to Trs. 10 are credited to the Crown Representative Budget.

Deduct Refunds.—The estimate allows for refunds that are likely to be made under the Assam Motor Vehicles Act, 1936.

Expenditure

Charges for collection.—The provision under this head represents the pay etc., of the staff employed in the collection of taxes under the Assam Motor Vehicles Taxation Act, 1936. Formerly this staff was provided for in the Public Works Department Budget but with the transfer of the control of motor vehicles from the Public Works Department to the Police Department the provision has been transferred here.

Inspector of Motor Vehicles.—Of the provision of Trs. 6 a sum of Trs. 1 represents the allowances to the State Engineer, Manipur State, who has been appointed Inspector of Motor Vehicles plying on the Manipur-Dimapur Road. The balance of the provision is meant for the pay and travelling allowance of the Inspector of Motor Vehicles and his peon. This provision formerly appeared under the head " Miscellaneous Departments".

Compensation to Local Bodies, etc.—The Motor Vehicles Taxation Act, 1936, has taken the place of the enactments which empowered the local bodies to tax motor vehicles. In this connection the remarks against "Receipts under the Provincial Motor Vehicles Taxation Act" under "Revenue" may be seen. The compensation payable to local bodies for the loss of their income has been provided under this head. The surplus of the receipts over compensation etc., in future years will be partly disbursed among the local bodies and partly devoted to the improvement of the provincial roads.

15D.—Miscellaneous Railway Expenditure

(GRANT No. 7)

———	Actuals 1933-34	Actuals 1934-35	Actuals 1935-36	Budget 1936-37	Revised 1936-37	Budget 1937-38
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Rs.
Miscellaneous Railway expenditure ...	...	...	...	...	...	25

The expenditure under this head represents survey charges and travelling allowance of the members of the Railway Advisory Board and the Selection Committee for the selection of candidates for the superior railway services examination. As no survey work is likely to be undertaken during the current and next financial years and as no new appointments are in view no provision has been made in the revised and budget. The small provision of Rs. 25 in the budget represents the proportionate share of the pension of a late sub-assistant surgeon in respect of his service under the Jorhat Provincial Railway.

18 B-Navigation, Embankment and Drainage Works---(Excluding charges for establishment and tools and plant)

(GRANT No. 8.)

—	Actuals			Budget 1936-37	Revised 1936-37	Budget 1937-38
	1933-34	1934-35	1935-36			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Original works, extensions and improvements.	...	3	11	10	10	13
Maintenance and repairs	35	38	26	37	36	35
Grants-in-aid	6	6	6	7	7	6
Pensionary charges from other Government Departments.	...	1	1	1	1	1
Total	42	48	44	55	54	55

Original works, extensions and improvements.—The revised follows the original budget for 1936-37. The provision in the budget for 1937-38 is the same as that of the year 1936-37. Certain protection works have been completed while others are still in progress. In addition to the latter a provision of Trs. 7 has been made for protecting the bank of the river Kullong from erosion in the Nowgong town (a new scheme).

Maintenance and repairs.—The decrease both in the revised and budget is mainly due to smaller expenditure on repairs. The budget is based on the average expenditure of the last three years and includes a provision of Trs. 2 for the construction of the ring bund at Sibsagar.

Grants-in-aid.—The expenditure under this head represents the usual annual contribution of Rs.5,000 to the River Steam Navigation Company, Limited, for the improvement of navigable channels, and the annual grant of Rs.800 payable to the Nowgong Municipal Board for the maintenance of bunds and palisades in the Kallang river to protect the town from erosion. The budget for 1936-37 included an extra sum of Rs.1,000 provided for the protection of the Nowgong town and this accounts for the decrease in the budget for 1937-38.

Pensionary charges from other Government Departments.—The expenditure under this head represents the pensionary charges on Navigation, Embankments and Drainage Works from other Government Departments. The revised and the budget follow the current year's sanctioned estimate and call for no remarks.

XX.—Interest and 22.—Interest on debt and other obligations

Revenue

—	Actuals 1933-34	Actuals 1934-35	Actuals 1935-36	Budget 1936-37	Revised 1936-37	Budget 1937-38
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Interest on loans and advances by the Provincial Government.	67	28	52	58	48	76
Interest on other accounts	...	...	1	...	...	...
Total	67	28	53	58	48	76

Expenditure

—	Actuals 1933-34	Actuals 1934-35	Actuals 1935-36	Budget 1936-37	Revised 1936-37	Budget 1937-38
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Interest payable to the Provincial Loans Funds.	5,38	6,39	7,60	8,89	8,28	...
Interest on loans taken from the Central Government.	...	...	...	...	...	87
Interest on unfunded debt—State provident Funds.	...	...	...	...	...	3,73
Deduct—Interest transferred to Commercial Departments—						
(1) Forest	—68	—55	—52	—54	—54	...
(2) Railways	—46	—44	—44	—44	—44	...
(3) Pensions	—82	—86	—94	—96	—96	—1,00
Total	3,42	4,54	5,70	6,95	6,34	3,60

Revenue

The revenue under this head represents mainly the interest received by Government on advances and loans granted from the provincial revenues details of which are given in the Provincial Advance and Loan Account. Up to the year 1936-37 the province was only responsible for the grant of loans to local bodies, agriculturists, co-operative societies, land mortgage banks and minor industries. With the advent of provincial autonomy, however, Government have also become responsible for the grant of advances for the purchase of conveyances, the construction and purchase of houses, etc., the liabilities of its servants on the 31st March 1937 to the Government of India becoming an asset of the provincial Government.

Expenditure

Interest payable to the Provincial Loans Fund.—As an outcome of the recommendations of the Niemeyer Report all debts to the Government of India contracted prior to the 1st April 1936 have been written off from mid-night of the 31st March 1937. The amount written off is Trs. 1,77,88 and this has resulted in a saving to the provincial Government of Trs. 10,00 in the annual repayment of principal and of Trs. 8,89 in interest charges. Credit in the budget for 1937-38 for the former saving has been taken under the appropriate head " Appropriation for reduction or avoidance of debt " while the saving in interest charges appear under this head. The sum of Trs. 8,28 provided in the revised would have been larger but for the fact that the Government of India had generously decided that the rates of interest on past loans would be revised whenever there had been conversion operations of sufficient magnitude to make obsolete the calculations on which the rates of interest previously charged were based.

Interest on loans taken from the Central Government.—The deficit at the end of the year 1936-37 is anticipated in the revised to be Trs. 46,78 which the Government of India propose to sanction as a short term loan to be repaid within 18 months of the advent of provincial autonomy. As the provincial Government will be unable to find this large sum from its current resources it will be necessary to float a loan in the open market for the purpose. This it is at present proposed to float early in the year 1938-39 and in the meantime it is necessary to provide for the payment of interest in the current year due to the Government of India on the short term loan and this accounts for the provision of Trs. 87 in the budget.

Interest on unfunded debt—State Provident Funds.—Another result of provincial autonomy is that Government has had to take over the liability of all provident funds of officers serving under their control. This liability is estimated at Trs. 90,00 on the 1st April 1937 and the budget provides for the interest payable on this sum as well as on deposits made by subscribers during the year.

Deduct—Interest transferred to Commercial Departments.—The *minus* figures in the revised represent a purely paper transaction. Entries are made under "8.—Forest" "10.—State Railways" and "45.—Superannuation Allowances and Pensions" showing the payment of interest on the total capital expenditure on the Goalpara Forest Tramway Line, the Jorhat Provincial Railway, and the commuted value of pensions respectively in order that the expenditure shown under those heads may represent the real cost of the services to the province. As in fact no payment of interest is made, those entries are cancelled by a *minus* entry under this head. The Government of India have discontinued the system of forest capital accounts with effect from the 1st April 1937 and the Jorhat Provincial Railway has become a Federal subject under provincial autonomy. Hence no *minus* figure appears under Forest and Railways in the budget.

23.—Appropriation for reduction or avoidance of debt

	Actuals			Budget 1936-37	Revised 1936-37	Budget 1937-38
	1933-34	1934-35	1935-36			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Appropriation for reduction or avoidance of debt	2,81	...	10,40	10,00	10,46	...

Under the head is shown the amount appropriated from revenue towards the repayment of loans taken from the Provincial Loans Fund. It consists of the repayments towards the principal of the advances taken for the following purposes—

(1) Construction of the metalled road to connect Shillong with Sylhet and the Surma Valley ;

(2) Second road board scheme for the improvement of communications in the plains districts ;

(3) Construction of certain major bridges ;

(4) Granting of a loan to the Bijni Raj Wards Estate ; and

(5) The overdrafts during the six years 1930-31 to 1935-36.

The total amount of loans obtained from the Government of India for improvement of communications and to meet the provincial overdrafts during the last six years amounted to Trs. 2,03,21, of which only Trs 15,00 has been repaid, leaving a balance of Trs. 1,88,21 at the end of 1935-36. The actuals for 1935-36 included the repayment of the instalment of the loans due in 1935-36 as well as the instalment due for 1934-35, the payment of which in that year the Government of India agreed to postpone. Owing to the reduction by the Government of India in the year 1936-37 of the rate of interest on certain loans taken in 1929-30 and 1931-32, the saving in interest charges was taken by the Government of India in part payment of the principal and hence the increase of Trs. 46 in the revised.

As already explained under the head " Interest " the province has been relieved, as from the closing of accounts on the 31st March 1937, of all liabilities in respect of all sums due to the Government of India on the 31st March 1937 on account of loans and advances taken from the Provincial Loans Fund previous to 1st April 1936.

There will however still be the deficit for the year 1936-37 to repay. This is estimated at Trs. 46,78 according to the Revised Estimates and as it is to be repaid within 18 months of the introduction of provincial autonomy this Government propose at present to raise a loan in the open market for the purpose in the year 1938-39. No provision for capital repayment is therefore required in the year 1937-38.

25—General Administration.

(GRANT No. 9)

—	Actuals 1933-34	1934-35	1935-36	Budget 1936-37	Revised 1936-37	Budget 1937-38
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Heads of Province, Executive Council and Ministers.	3,85	3,87	3,96	3,90	4,00	4,26
Legislative Bodies	56	48	63	2,52	1,94	1,67
Secretariat and headquarters establishments.	4,07	4,14	5,01	4,77	4,83	6,29
Commissioners	1,50	1,54	1,63	1,60	1,58	1,57
District Administration	14,71	14,46	15,09	16,25	16,47	16,87
Miscellaneous	10	10	10	10	10	38
Loss by Exchange	...	...	—1	...	...	...
Works	1	2	1	...	...	...
Charges in England	...	...	...	...	...	1,99
Total	24,80	24,61	26,42	29,14	28,92	33,03

Expenditure

Heads of Province, Executive Council and Ministers.—The charges on account of His Excellency the Governor, his staff and Ministers are, shown under this head. The increase of Trs.8 in the revised is mainly due to the appointment of a Private Secretary to His Excellency the Governor on a higher rate of pay, partly counter-balanced by a saving in tour expenses owing to less touring by His Excellency.

The budget shows a net increase of Trs.26 over the revised and is the result of the following variations :—

(1) Provision required under the Government of India Act, 1935, for the Secretarial Staff of the Governor.	+Trs. 43
(2) Increased provision for (*a*) Tour expenses of His Excellency the Governor owing (1) to the transfer to this head of the provision for towing charges of the Sunamukhi from the head "Ports and Pilotage" as a result of change of classification, (2) to larger provision for "Tour expenses" as it is anticipated that the new Governor will tour more in the first year of office and (*b*) to certain non-recurring charges admissible on a change of Governors	+Trs. 23
(3) Replacement of the two members of the Executive Council and two Ministers on Rs. 3,500 per mensem each under the old Constitution by 5 Ministers on lower rates of pay	—Trs. 40
	Net +Trs. 26

Legislative bodies.—The decrease of Trs.58 in the revised is mainly due to smaller expenditure on printing charges in connection with the elections under the new constitution, and to the late appointment of the additional establishment which it was anticipated would be necessary in the office of the old Legislative Council to prepare the way for the new Legislatures.

The budget provides for the two Legislatures under the new Constitution with the necessary office staffs. The increase is estimated at Trs.1,23 over and above the ordinary charges under the old constitution.

Secretariat and headquarters Establishment.—Under this head is shown the charges on account of the Civil Secretariat, the offices of the Director of Land Records and the Examiner, Local Accounts. With effect from 1937-38 the charges on account of the new offices of the Public Service Commission and the Board of Revenue have been added.

The increase of Trs.6 in the revised is mainly due to the appointment of certain special officers and staff in the Secretariat in connection with reforms works and the Sylhet Tenancy Act,

The increase of Trs.1,52 in the budget over the current year's sanctioned estimate is due mainly to the (1) new charges necessitated by the Reforms *i.e.*, the constitution of a Public Service Commission (Trs.64) and the Revenue Tribunal (Trs.50) and (2) the cost of the Director of Land Records and his establishment not being proportionately distributed to other heads as explained under " Land Revenue " (Trs.41).

Commissioners.—The small decrease both in the revised and the budget is due to economy.

District Administration.—The increase of Trs.22 in the revised is mainly due to increased provision for travelling allowance in connection with the elections to the Legislatures.

There is an increase of Trs.62 in the budget over the sanctioned estimate for 1936-37. The main increases are Trs.93 due to the transfer of the charges on account of the Sadiya and Balipara Frontier Tracts from central to provincial under the new constitution and to a smaller deduction for probable savings under " Pay of Officers " owing to the filling up of vacancies in the cadre of Extra Assistant Commissioners. These increases are however partly counter-balanced by taking in reduction of expenditure the contribution which the Government of India have agreed to pay for the services rendered by provincial officers in the administration of the Tribal areas (Trs.27) and the recovery from the budget of the Khasi States, which are directly under the Crown, for similar services (Trs.16).

Miscellaneous.—The provision in the revised represents the discretionary grants placed at the disposal of His Excellency the Governor and the Ministers.

The budget includes the discretionary grants of His Excellency the Governor (Trs.10) and of the Hon'ble Ministers at the rate of Rs.2,500 each (Trs.12½) and also the amount placed at the disposal of Commissioners of Divisions, etc., from the Government of India grant for the economic development of rural areas for the same purpose (Trs.15).

Charges in England.—The provision under this head represents the leave allowances of officers who spend their leave in England, sterling overseas pay and other sundry items of expenditure incurred by the High Commissioner and the Secretary of State for India on behalf of this Government (such as, cost of new recruits, share cost of the High Commissioner's establishment and subvention to English Universities for training of probationers, etc.)

Upto the year 1936-37 these charges appeared under a separate demand " Expenditure in England " but owing to a change of classification they now appear under the respective departmental budgets. The expenditure under this head relates mainly to Indian Civil Service and other officers doing general administration work.

The expenditure depends largely on the number of officers who go on leave to England. The budget has been framed in the light of the latest information received about officers who intend to go on leave. The budget also provides for purchase of two new motor cars for His Excellency the Governor (Trs.12) and his equipment allowance (Trs.3) owing to the change of Governors.

XXI and 27.—Administration of Justice

GRANT No. 10

Revenue

	Actuals			Budget 1936-37	Revised 1936-37	Budget 1937-38
	1933-34	1934-35	1935-36			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Sale proceeds of unclaimed and escheated property.	8	6	6	6	5	6
Court-fees realised in cash. ...	8	9	12	12	12	13
General fees fines, and forfeitures ...	1,58	1,44	1,56	1,61	1,55	1,61
Pleadership Examination fees ...	1	1	1	1	1	1
Miscellaneous fees and fines ...	18	13	13	13	14	13
Collection of payments for services rendered.	5	...	...	...	...	...
Miscellaneous	1	1	1	1	1	1
Total ...	1,99	1,74	1,89	1,94	1,88	1,95
Deduct—Refunds ...	−8	−14	−10	−9	−8	−9
Net total ...	1,91	1,60	1,79	1,85	1,80	1,86

Expenditure

	Actuals			Budget 1936-37	Revised 1936-37	Budget 1937-38
	1933-34	1934-35	1935-36			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Calcutta High Court (share cost) ...	...	79	2,17	1,08	1,30	1,31
Law officers—						
Legal Remembrancer, etc.	32	34	31	30	30	30
Muffasil Establishment	54	73	77	69	56	60
Deduct—Recoveries from Central Government for services rendered.	—3	—4	—3	—4	—4	—4
Total ...	83	1,03	1,05	95	82	86
Administrator General	1	2	2	2	2	2
Civil and Sessions Courts—						
District and Sessions Judges	4,29	4,54	4,47	4,49	4,21	4,21
Deputy Commissioners' Civil Courts Establishment.	37	37	39	41	41	41
Subdivisional Civil Court Establishment	15	16	18	17	17	18
Process-serving Establishment ...	49	49	49	50	48	46
Total ...	5,30	5,56	5,53	5,57	5,27	5,26
Special Tribunal	...	4	1	...	...	...
Criminal Courts	2,54	2,43	2,56	2,55	2,54	2,45
Charges in England	...	...	...	...	...	21
Grand total ...	8,68	9,87	11,34	10,17	9,95	10,11

Revenue

The principal item of receipts is "General fees, fines and forfeitures". The small fall of receipts in the revised is due to a decrease in magisterial fines.

The budget follows the original estimate for 1936-37 as it is anticipated that the slight drop in magisterial fines will be arrested.

Expenditure

Calcutta High Court.—The provision under this head represents the share cost of the maintenance of the Calcutta High Court. The revised and the budget provide for payment of the annual contribution according to the calculation fixed by the award of the arbitrator appointed to settle the dispute between this Government and the Bengal Government as to the amount payable.

Law Officers.—The charges under this head include the amount payable to the Government of Bengal for services rendered to this Government by certain legal officers of Bengal, the cost of the office of the Legal Remembrancer, of pleaders engaged on behalf of Government and of the mufassil Government pleaders and public prosecutors, etc.

The decrease of Trs. 13 in the revised over the budget for 1936-37 is due partly to the smaller expenditure under fees to pleaders as a result of the drop in the number of cases and partly to a smaller contribution to the Government of Bengal on account of services rendered by their law officers. The budget follows the revised and allows a slight increase for normal expansion. It also includes provision for a new scheme *viz.*, restoration of fees to outside pleaders details of which are given in Appendix A.

Administrator General.—The provision under this head represents the pay of the clerk of the Administrator General and Official Trustee.

Civil and Sessions Courts.—The decrease in the revised as compared with the original budget for 1936-37 is mainly due to the abolition of certain temporary Courts, and to smaller expenditure under the head "Allowances to assessors and jurors" as a result of a drop in the number of cases and to a reduction in the process-serving establishment. The budget for 1937-38 generally follows the revised for 1936-37, but includes (1) an additional provision of Trs. 6 for an additional judge for the Assam Valley districts on the recommendation of the High Court and (2) Trs. 3 for charges for transmission of landlord's fees under the Sylhet Tenancy Act, 1936.

Criminal Courts.—The small fluctuation in the revised calls for no remarks. The fall in the budget is mainly due to smaller provision for "Diet and road money to witnesses" following a drop in the number of criminal cases.

Charges in England.—The provision represents the leave allowances of officers who spend their leave in England and sterling overseas pay. Owing to the discontinuance of a separate demand for expenditure in England the provision has has been made here in the light of the latest information received about officers drawing their leave salaries, etc., in England.

XXII and 28.—Jails and Convict Settlements

(GRANT No. 11)

Revenue

	Actuals			Budget, 1936-37	Revised, 1936-37	Budget, 1937-38
	1933-34	1934-35	1935-36			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Jails	5	6	6	6	5	6
Jail manufactures	54	49	61	54	55	58
Total	59	55	67	60	60	64

Expenditure

	Actuals			Budget, 1936-37	Revised, 1936-37	Budget, 1937-38
	1933-34	1934-35	1935-36			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Jails	4,41	4,64	4,78	4,96	4,73	4,49
Jail manufactures	15	18	20	21	21	20
Works	22	27	20	34	34	21
Total ...	4,78	5,09	5,18	5,51	5,28	4,90

Revenue

The main source of receipts under this head is the sale-proceeds of articles manufactured in jails and supplied to the public. Receipts under this head are uncertain. The revised for 1936-37 and the budget for 1937-38 allow for a moderate increase with reference to recent actuals.

Expenditure

Jails.—The provision under this head represents the charges on account of (1) Superintendence, (2) District Jails, (3) Lock-ups and (4) contribution to other Governments for maintenance of long-term prisoners.

The decrease of Trs. 23 in the revised is mainly due to the fall in the cost of 'rations' owing to a drop in the prison population (Trs. 16) and to the observance of economy under other heads (Trs. 7).

The budget shows a decrease of Trs. 24 over the revised and this is mainly due to the discontinuance of the practice hitherto followed of dividing the cost of the Inspector General of Civil Hospitals and his office between this head and 'Medical'. The minor head "Superintendence" has thus been omitted from the budget. Provision has however been made for a teacher at each District Jail were there is no such appointment at present.

Jail manufactures.—The revised and the budget generally follow the sanctioned estimate for 1936-37. There is a slight fall in the budget which is based on the progress of actuals.

Works.—The cost of buildings constructed and repaired departmentally is shown under this head. The revised follows the original estimate for 1936-37. There are many urgent projects pending for paucity of funds and the budget provides only for those which are considered to be absolutely and imperatively necessary.

XXIII and 29.—Police

(GRANT NO. 12)

Revenue

—	Actuals			Budget, 1936-37	Revised, 1936-37	Budget, 1937-38
	1933-34	1934-35	1935-36			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Receipts from the General Police Fund	...	...	...	...	...	5
Collection of payments for services rendered.	...	1	2	1	4	1
Contribution for Railway Police ...	33	33	33	33	33	...
Fees, fines and forfeitures	4	4	2	3	3	3
Cash receipts under the Arms Act of 1878.	...	...	1	...	1	1
Miscellaneous	1,22	1,21	1,24	1,21	1,22	5
Recoveries of over payments ...	4	3	4	4	5	2
Deduct—Refunds	—1	—1	—2	...	—1	...
Total	1,62	1,61	1,64	1,62	1,67	17

Expenditure

—	Actuals			Budget, 1936-37	Revised, 1936-37	Budget, 1937-38
	1933-34	1934-35	1935-36			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Superintendence	82	88	89	91	85	77
Criminal Investigation Department ...	1,78	2,25	2,60	2,71	2,42	2,54
District Executive Force ...	19,79	21,70	20,98	22,17	21,49	21,69
Training school	10	10	13	11	11	13
Village Police	1	1	1	1	1	1
Railway Police	96	1,06	96	96	98	64
Cattle Pounds	2	1	1	1	1	1
Transfer to the General Police Fund ...	...	...	...	...	...	1
Miscellaneous	...	...	...	...	1	...
Works	50	48	63	79	79	57
Special Police	3,19	3,05	3,34	3,77	3,42	4,69
Stores purchased from England ...	...	...	...	1	1	...
Charges in England ...	...	...	...	...	...	76
Total	27,17	29,54	29,55	31,45	30,10	31,82

Revenue

The principal items of revenue under this head are " Contribution for Railway Police " and " Recoveries on account of rations " The revised follows the original estimate for 1936-37 and calls for no remark.

As under the new constitution the charges on account of " order " police will be borne by the Federal Railway Authority the contribution from company railways will be credited to the Federal Government (Trs. 33). Similarly the Assam Rifles having been declared a federal force from the 1st April 1937 , the recoveries on account of rations supplied to the rank and file become a central receipt. (Trs. 1,17).

These two items alone account for the fall of Trs. 1,50 in the budget.

Expenditure

Superintendence.—The decrease of Trs. 6 in the revised is due to smaller expenditure on travelling allowance and to the provision for the cost of passages not being utilised.

The budget shows a decrease over the sanctioned estimate for 1936-37 and this is mainly due to the contribution of Trs. 15 from the Central Government for the proportionate cost of the Inspector General of Police and his office staff for doing the work of Assam Rifles being taken in reduction of expenditure.

Criminal Investigation Department.—The fall of Trs. 29 in the revised is mainly due (1) to the abolition of a temporary post of additional superintendent of police (Trs. 8), (2) to vacancies in the rank and file of subordinate officers (Trs. 8) and to restricted touring (Trs. 14).

The budget for 1937-38 generally follows the revised for 1936-37 but includes additional provision to meet the pay and travelling allowance of officers who have been appointed to vacant posts in the subordinate ranks.

District Executive Force.—The revised shows a decrease of Trs. 68 due mainly to more officers going on leave out of India than was anticipated (Trs. 16), vacancies in the force (Trs. 27), the postponement of a new scheme for granting uniforms to sub-inspectors and inspectors as a measure of retrenchment (Trs. 11) and smaller expenditure on contingencies due to the observance of economy (Trs. 14).

The budget shows a decrease of Trs. 48 over the original estimate for 1936-37 and is the result of the following variations :—

(1)+Trs. 10 under " pay of officers " owing to the appointment of an Assistant Superintendent in a vacant post and the promotion of a Deputy Superintendent of police to the selection grade.

(2)—Trs. 17 under "pay of establishment" owing to a larger deduction for probable savings on account of vacancies occurring in the rank and file from time to time.

(3)—Trs. 7 under " Allowances " owing mainly to smaller provision for cost of uniforms as the scheme for supply of uniforms to sub-inspectors and inspectors was postponed.

(4)—Trs. 29 under " Contingencies " owing to reduction in the grants for " clothing " and " purchase of arms, etc " as a measure of economy.

(5)+Trs. 3 under "Grants to athletic clubs " for a combined meet of the Police force which is now held in alternate years instead of annually.

(6)—Trs. 2 under " River Police " owing to transfer of an inspector on a lower rate of pay.

(7)+Trs. 4 representing the amount transferred from the General Police Fund for police employed under sections 13-15 of the Police Act.

(8)—Trs. 10 representing the cost of the police employed in the administration of the Khasi States which under the new constitution will be administered and paid for by the Crown Representative Department.

Provision has also been made for the conversion of the Tarabari outpost in the Kamrup district into a police station (a new scheme) details of which are given in Appendix A.

Training School.—This represents the contribution payable to Bengal for training of police officers at the Sardah Training College. The revised follows the original estimate for 1936-37. The increase of Trs. 2 in the budget is due to the increase in the number of officers to be sent for training.

Village Police.—This represents rewards to panchayats. The revised and the budget follows the original estimate for 1936-37 and call for no remark.

Railway Police.—The increase of Trs. 2 in the revised is mainly due to the posting of senior officers.

The budget shows a fall of Trs. 32 over the original estimate for 1936-37 and is mainly due to the cost of order police being debited direct to the Federal budget.

Cattle Pounds.—The revised and the budget follow the original estimate for 1936-37 and call for no remark.

Works.—The provision under this head represents the cost of construction and repairs of all departmental buildings in the Police Department. The revised follows the original estimate for 1936-37 and calls for no remark.

The decrease in the budget is due to smaller provision as a measure of economy.

Special Police.—The Assam Rifles became a federal force with effect from 1st April 1937 and this Government will bear 15/55ths of the total cost *plus* the cost of all works in the Lushai Hills, Garo Hills and Happy Valley. The provision represents this Government's share of such expenditure. Under the old arrangements the Government of India used to bear 4/5ths of the total cost and the position is summarised below :—

—	Actuals			Budget, 1936-37	Revised 1936-37	Budget 1937-38
	1933-34	1934-35	1935-36			
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Gross expenditure ...	15,98	16,12	16,98	18,85	18,39	17,01
Deduct— Contribution payable by the Central Government.	—12,79	—13,07	—13,64	—15,08	—14,97	12,32
Net expenditure debitable to Provincial revenues.	3,19	3,05	3,34	3,77	3,42	4,69

Charges in England.—As stated elsewhere the provision under this head appeared under a separate demand up to 1936-37. The provision represents leave salary drawn in England and sterling overseas pay. The budget has been framed in the light of the latest information received about officers who intend to go on leave during 1937-38.

30.—Ports and Pilotage

(GRANT No. 13.)

Expenditure

	Actuals			Budget 1936-37	Revised 1936-37	Budget 1937-38
	1933-34	1934-35	1935-36			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Purchase of marine stores and coal for the building, repairs and outfit of ships and vessels.	4	3	4	3	3	3
Pilotage and pilot establishment ...	3	3	3	3	3	3
Subsidies to steam boat Companies ...	4	4	4	4	4	4
State Yacht establishment	11	3	11	12	11	2
Purchase and hire of ships and vessels ...	...	4	1	...	...	...
Total ...	22	17	23	22	21	12

Purchase of marine stores and coal for the building, repairs and outfit of ships and vessels.—The increase in the actuals for 1935-36 was due mainly to the cost of repairs to the State Yacht Sonamukhi maintained for the touring of His Excellency the Governor. The budget for 1936-37 provided for the ordinary annual repairs and this provision has been repeated both in the revised for 1936-37 and the budget for 1937-38.

Pilotage and Pilot Establishment.—The provision of Rs. 3,000 both in the revised and budget for 1936-37 represents a subsidy to the River Steam Navigation Company for piloting Government vessels in Assam. As a measure of economy a slight reduction to Rs. 2,900 has been made in the subsidy for 1937-38.

Subsidies to Steam Boat Companies.—The usual provision of Rs. 3,600 as an annual contribution to the River Steam Navigation Company, Limited, for the maintenance of a Steamer Service between Tezpur and Silghat has been repeated both in the revised for 1936-37 and the budget for 1937-38.

State Yacht Establishment.—The decrease in the revised is slight and calls for no remark. The decrease of Trs. 9 in the budget is due to the change in the classification of expenditure introduced by the reforms. The towing charges of the *Sonamukhi*, hitherto shown under this head, have now been transferred to the head " 25.—General Administration ".

36.—Scientific Departments

(GRANT No. 14)

Expenditure

—	Actuals			Budget 1936-37	Revised 1936-37	Budget 1937-38
	1933-34	1934-35	1935-36			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Donations to Scientific Societies ...	3	3	3	3	4	3
Museums	...	...	...	...	...	11
Total ...	3	3	3	3	4	14

Donation to Scientific Societies.—The budget for 1936-37 provided for the annual contribution of Rs. 750 to the Kamrup Anusandhan Society and the grant of Rs. 2,000 to the Indian Tea Association for its work at Tocklai. The increase of Trs. 1 in the revised is due to an additional grant of Rs. 900 to the Kamrup Anusandhan Society for the purpose of training a person for the post of Curator for the Museum attached to the said society. As a measure of economy the grant to the Indian Tea Association was reduced by Rs. 200.

The budget for 1937-38 includes a provision of Rs. 1,900 (Rs. 700 as the recurring grant and Rs. 1,200 for the continuance of the training of the Curator) as a contribution to the Kamrup Anusandhan Society and the reduced grant of Rs. 1,800 to the Indian Tea Association.

Museums.—The normal provision under this head is Rs. 100 as remuneration to a clerk for carrying on the correspondence of the Coin Cabinet. In addition the budget for 1937-38 includes a provision of Rs. 400 for the purchase of certain Assamese coins which were placed on sale in England. Provision has also been made for a grant-in-aid of Rs. 10,000 to the Assam Museum Board for the construction of a Provincial Museum at Gauhati (*vide* Appendix A).

XXVI and 37.—Education

(GRANTS Nos. 15 AND 16)

Revenue

	Actuals			Budget, 1936-37	Revised, 1936-37	Budget, 1937-38
	1933-34	1934-35	1935-36			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
University...	1,10	1,21	1,22	1,25	1,27	1,25
Secondary...	1,85	1,91	1,98	2,10	2,03	2,05
Special	4	4	4	4	4	4
General	27	29	31	33	35	36
Deduct—Refunds	—1	—1	—1	—1	—1	—1
Total	3,25	3,44	3,54	3,71	3,68	3,69

Expenditure

	Actuals			Budget, 1936-37	Revised, 1936-37	Budget, 1937-38
	1933-34	1934-35	1935-36			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
European and Anglo-Indian Education	76	77	80	85	85	88
Education (other than European and Anglo-Indian)—						
University	4,26	4,25	4,55	4,78	4,71	4,81
Secondary...	10,05	10,41	10,94	11,48	11,35	11,54
Primary	9,01	9,02	9,63	9,61	9,67	10,24
Special	1,46	1,63	1,67	1,87	1,72	1,90
General	5,37	5,60	6,00	6,26	6,15	6,17
Charges in England	...	...	...	...	...	19
Total Education (other than European).	30,15	30,91	32,79	34,00	33,60	34,85

Revenue

University.—This represents fees from Government Arts and professional colleges.

The slight increase in the revised is based on the progress of actuals.

The budget follows the original estimate for 1936-37 and calls for no remark.

Secondary.—Fees and fines from high, middle English, middle vernacular and European and Anglo-Indian schools are credited to this head. The increase in enrolment was not up to expectations and accounts for the decrease both in the revised and the budget, which are based on the progress of actuals.

Special.—Fees and fines from normal or training schools and Madrasas are credited to this head.

The revised and the budget generally follow the original estimate for 1936-37 and call for no remarks.

General.—Sale-proceeds of books, stores and materials, transfer fees, rent of boarding houses, scholarship examination fees and other miscellaneous fees (*e.g.*, fees for electric supply and punka fees, etc.) are credited to this head.

Owing to the electrification of school buildings and boarding houses, etc., the receipts under the head "Miscellaneous" are gradually expanding and this accounts for the increase both in the revised and the budget.

Expenditure

European and Anglo-Indian Education.—The revised follows the original estimate for 1936-37 and calls for no remark.

The increase in the budget as compared with the original estimate for 1936-37 is mainly due to the inclusion of the following new schemes—

	Rs.
(*a*) Non-recurring grants for capital expenditure for Anglo-Indian and European Schools.	4,000
(*b*) Award of a scholarship to an Anglo-Indian or European girl for collegiate, etc., education.	200

and an increase of Trs. 1 for increments, partly counterbalanced by the transfer of the provision for the share cost for the maintenance of the Hazaribagh Reformatory School to the head " Education (other than European)—Special " (Trs. 3).

Education (other than European).—

University.—This head is sub-divided as follows :—

	Budget 1936-37	Revised 1936-37	Budget 1937-38
	Trs.	Trs.	Trs.
(1) Government Arts Colleges ...	4,28	4,20	4,26
(2) Grants to non-Government Arts Colleges.	4	4	6
(3) Government Professional Colleges ...	40	40	34
(4) Works	6	7	15
Total	4,78	4,71	4,81

Government Arts Colleges.—The decrease of Trs. 8 in the revised is mainly due to the (1) grant of leave out of India to Dr. Roberts, Principal, Cotton College (Trs. 5), (2) the appointment of a Professsor of the Murarichand College as Inspector of Schools, Surma Valley Districts, due to the latter's appointment as Principal, Cotton College, (Trs. 2), and (3) smaller expenditure on contingencies as a measure of economy (Trs. 3), partly counterbalanced by increased expenditure to meet the cost of the passage to England of Dr. Roberts (Trs. 2). The budget for 1937-38 follows the original estimate for 1936-37 after allowing for the changes caused by the retirement of Dr. Roberts. A new scheme is also included in Appendix A which results in a reduction of income.

Grants to non-Government Arts Colleges.—The budget and revised for 1936-37 represents a recurring annual grant of Rs. 3,600 sanctioned in 1936-37 to the Lady Keane Girls' Intermediate College, Shillong, the only institution of its kind in the province.

The budget for 1937-38 includes in addition a new item details of which are given in Appendix A, *viz.*, Rs.2,000 for recurring grants to non-Government Arts Colleges.

Government Professional Colleges.—Charges on account of (1) Earle Law College, Gauhati, (2) Contributions to Bengal for Assam teachers in the Dacca Training College and in the Engineering Colleges, Dacca, and Sibpur in Bengal, are shown under this head.

The revised generally follows the budget and calls for no remark.

The decrease of Trs. 6 in the budget as compared with the original estimate for 1936-37 is mainly due to the opening of a Training class for Assam teachers in the St. Edmunds' College, Shillong, resulting in a saving in the contribution hitherto paid to the Bengal Government for training teachers at Dacca. The authorities of St. Edmunds' College have agreed to accept a contribution of Rs. 5,000 for the first three years and Rs. 8,000 thereafter as compared with an average of Rs.15,000 paid to the Bengal Government.

Works.—The slight increase in the revised is mainly due to the increase in the estimated cost of the construction of a common room for the women students of the Murarichand College owing to increase in the prices of materials, etc. The work however was eventually not carried out as by the time the estimates were revised it was too late to execute the project.

The budget provides for the construction at an estimated cost of Rs.14,500 of a hostel for the accommodation of teachers in the St. Edmund's Training College, Shillong. Funds for this purpose were voted on a supplementary demand in the year 1936-37 but owing to the difficulty in procuring a site the work could not be undertaken in that year. A suitable site has now been arranged for and work is proceeding.

Secondary.—This head is sub-divided as follows :—

	Budget, 1936-37	Revised, 1936-37	Budget, 1937-38
1	2	3	4
	Trs.	Trs.	Trs.
(1) Government Secondary Schools	8,69	8,77	8,87
(2) Direct grants to non-Government Secondary Schools ...	2,03	2,02	2,15
(3) Grants to Locol bodies for Secondary Schools	33	33	36
(4) Works	43	23	16
Total	11,48	11,35	11,54

Government Secondary Schools.—The increase of Trs. 8 in the revised is mainly due to the lump deduction for probable savings under " pay of establishment " of Secondary Schools for boys having proved excessive (Trs.10), partly counterbalanced by petty savings under various heads (Trs.2).

The increase of Trs.18 in the budget for 1937-38 over the original budget of 1936-37 is mainly due to a smaller lump deduction for probable savings under "Pay of establishment" (Trs.12), annual increments (Trs.5) and new schemes, *viz.*, (1) establishment of a Government Middle English School for the Mikir Hills and (2) establishment of a Government hostel for the Girls' High School at Dibrugarh, details of which are given in Appendix A.

Direct grants to non-Government Secondary Schools.—The slight decrease of Trs.1 in the revised is due to the reduction of certain grants as a measure of economy.

After excluding non-recurring grants totalling Trs.21 the budget for 1937-38 shows an increase of Trs.33 as compared with the original estimate for 1936-37. This increase is entirely due to the inclusion of the following new schemes details of which are given in Appendix A :—

	Rs.
(*a*) Grants to new schools and increased grants to schools at present on the aided list.	20,000
(*b*) Grants-in-aid to girls' schools	8,400
(*c*) Building grant for the extension of the Mission Girls' High School, Shillong.	3,500
(*d*) Building grant to the Kanaighat Boys' High School ...	1,000

Grants to Local bodies for Secondary Schools.—The revised follows the original estimate for 1936-37 and calls for no remarks.

The increase in the budget is mainly due to the inclusion of a provision of Trs.4 for a periodic grant to the Dhubri Local Board for the Sapatgram Middle English School.

Works.—The decrease of Trs. 20 in the revised is mainly due to (1) the postponement of the scheme for the construction of a Muhammadan hostel with Superintendent's quarters at the Gove nment High School, Mangaldai, (Trs.12) and other works of departmental construction as a measure of economy (Trs.7) and (2) smaller expenditure on repairs (Trs.1).

The budget provides for repairs to departmental buildings and also a sum of Rs.5,000 (a new item) for petty works in connection with Government secondary schools.

Primary.—The increase of Trs.6 in the revised is mainly due to the deduction for probable savings under " Pay of Establishment " having proved excessive,

The increase of Trs.63 in the budget as compared with original estimate for 1936-37 is due to a smaller deduction for probable savings, to increased provision for schools in the excluded areas, and the following new items :—

(*a*) Provision for expansion of primary education ... Rs. 50,000

(*b*) Extension of "B" class Tea garden schools ... Rs. 1,800

Special.—The figures under the different minor heads are given below :—

	Budget, 1936-37	Revised, 1936-37	Budget, 1937-38
8	2	3	4
	Trs.	Trs.	Trs.
Government special schools	1,11	1,02	1,04
Direct grants to non-Government special schools	54	48	65
Grants to local bodies for special education	20	20	20
Works	2	2	1
Total	1,87	1,72	1,90

Government Special Schools.—Charges on account of (1) Normal or Training Schools, (2) Institution for higher Sanskrit learning, (3) Contribution to other Governments for seats, etc. in Engineering Schools, (4) Madrassas and (5) Share cost for the maintenance of the Hazaribagh Reformatory School are shown here. The decrease of Trs.9 in the revised is mainly due to (1) a subsequent decision that Government would only bear half the cost of acquisition of land for extension of the play ground of the Sylhet Government Madrassa as a measure of economy, the Muhammadan community meeting the other half, against a sum of Rs.13,200 for which provision was made in the original estimate (Trs.6) (the whole amount was subsequently saved as the Muhammadan community could not raise the necessary funds and consequently the acquisition proceedings were not carried through) and other petty savings under various detailed heads as a measure of economy (Trs.3).

The decrease of Trs. 7 in the budget as compared with the original estimate for 1936-37 is mainly due to no provision being made for the acquisition of land for the play ground mentioned above (Trs. 13), partly counterbalanced by the transfer to this head of the provision for the share cost for the maintenance of the Hazaribagh Reformatory School from the head "European and Anglo-Indian Education" owing to a change of classification (Trs. 3), and to the inclusion of a new scheme relating to the institution of Title classes in Sylhet Madrassa details of which are given in Appendix A (Trs. 3).

Direct grants to non-Government Special Schools.—The decrease of Trs. 6 in the revised is partly due to the postponement of the new scheme for recurring grants to some madrassas newly brought on the aided list (Trs. 2) and partly to the reduction of certain other grants as a measure of economy (Trs. 4).

In the budget for 1937-38 which shows an increase of Trs. 11 the new scheme referred to above has been restored and the following further new schemes have been added :—

(*a*) Lump provision for new madrassas to be brought on to the aided list and to give increased grants to existing madrassas—Rs. 10,000.

(*b*) Renewal of the grant to the Jagannath Barua Aryya Bidyalai and increase in the grant to the Commercial School, Gauhati—Rs. 600.

Grants to local bodies for special education.—The revised and the budget follow the original estimate for 1936-37 and call for no remarks.

Works.—The revised follows the original estimate for 1936-37 and calls for no remarks.

The decrease of Trs. 1 in the budget as compared with the original estimate for 1936-37 is due to no provision being made for departmental original works, as a measure of economy. The budget only provides for repairs to departmental buildings.

General.—The figures under the different minor heads are given below :—

	Budget 1936-37	Revised 1936-37	Budget 1937-38
1	2	3	4
	Trs.	Trs.	Trs.
Direction	94	94	99
Inspection	3,50	3,47	3,39
Scholarships	1,25	1,25	1,26
Miscellaneous	51	45	52
Works	6	4	1
Total	6,26	6,15	6,17

Direction.—The revised follows the original estimate for 1936-37 and calls for no remark.

The increase of Trs. 5 in the budget is mainly due to a lump provision to meet the pay of an officer to be appointed for the preparation of the quinquennial report of the Education Department (Trs. 4) and to the revision of the pay of the Director of Public Instruction (Trs.1).

Inspection.—The decrease of Trs. 3 in the revised is partly due to the appointment of Mr. S. Roy, Inspector of Schools, Surma Valley Districts, as Principal of the Cotton College in place of Dr. Roberts and to the appointment of Dr. S. C. Gupta as Inspector of Schools, Surma Valley Districts (Trs. 2) and partly to the postponement of a new scheme for the appointment of two additional sub-inspectors of schools (Trs. 1).

The fall of Trs. 11 in the budget as compared with the original estimate for 1936-37 is mainly due to (1) the appointment of the Inspector of Schools, Surma Valley Districts, as Principal of the Cotton College, (Trs. 10), and (2) increased deduction for probable savings under 'pay of establishment' on the basis of actuals (Trs. 3), partly counterbalanced by an increase in the provision for the deputation of sub-inspectors of schools for training (Trs. 1), and the restoration of the new scheme for strengthening the subordinate inspecting staff (Trs. 2) details of which are given in Appendix A.

Scholarships.—The revised and the budget follow the original estimate for 1936-37.

The budget for 1937-38 however includes the following new schemes :—

(*a*) Restoration of post-graduate scholarships—Rs. 360.

(*b*) Restoration of Assam engineering scholarships tenable at the Dacca School of Engineering—Rs. 500,

details of which are given in Appendix A.

Miscellaneous.—The fall of Trs. 6 in the revised is mainly due to the postponement of the new scheme relating to the teachers' physical training camps (Trs. 2), reduction of certain miscellaneous grants (Trs. 1) and other petty savings under different detailed heads as a measure of economy (Trs. 3).

The increase of Trs. 1 in the budget as compared with the original estimate for 1936-37 is mainly due to an increase in the provision for examination charges owing to a larger number of students appearing at the examinations and to a provision of Trs. 3 for the production of text books in Assamese (a new scheme), partly counterbalanced by savings from the causes stated above.

Works.—The fall of Trs. 2 in the revised is mainly due to certain works for which provision was made in the original estimate not having been carried out as a measure of economy.

The budget provides for repairs to existing buildings only and nothing for new works and this accounts for the decrease in the budget as compared with the original estimate for 1936-37.

Charges in England.—The provision represents the leave allowances of officers who spend their leave in England and sterling overseas pay. Owing to the discontinuance of a separate demand for expenditure in England the provision under this head has been made here in the light of the latest information received about officers drawing leave salaries, etc., in England.

XXVII and 38—Medical

(GRANT No. 17)

Revenue

	Actuals			Budget, 1936-37	Revised, 1936-37	Budget, 1937-38
	1933-34	1934-35	1935-36			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Collection of payments for services rendered.	2	2	3	2	3	17
Medical School and College fees ...	7	8	8	8	9	9
Mental Hospital receipts	1	2	2	2	2	2
Sale of medicines	1	1	1	1	1	1
Contributions	1,68	1,68	1,53	1,50	1,50	1,50
Miscellaneous	3	3	5	4	8	5
Hospital receipts	2	4	2	2	4	3
Recoveries of over-payment ...	1	2	...	1	1	...
Deduct—Refunds	—3	—2	—5	—3	—4	—5
Total	1,82	1,88	1,69	1,67	1,74	1,82

Expenditure

	Actuals			Budget, 1936-37	Revised. 1936-37	Budget, 1937-38
	1933-34	1934-35	1935-36			
1	2	3	4	5	0	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Medical establishment	4,07	4,49	4,70	4,42	4,15	4,86
Hospitals and Dispensaries	5,27	5,44	5,57	5,60	5,66	5,98
Grants for medical purposes ...	39	71	62	48	47	52
Medical Schools and Colleges ...	88	1,55	1,48	1,60	1,52	1,41
Mental Hospital	1,03	1,06	1,11	1,14	1,12	1,14
Chemical Examiner	4	4	4	4	4	4
Works	3	3	2	2	3	3
Stores purchased in England ...	...	...	...	2	2	...
Charges in England	...	...	...	...	...	44
Total	11,71	13,32	13,54	13,32	13,01	14,42

Revenue

Collection of payments for services rendered—The slight increase in the revised is based on the progress of actuals, The increase in the budget is mainly due to the inclusion of Trs. 14 which is a contribution from the Government of India for the overseas pay of British War Reserve Officers employed in Assam owing to the reorganisation of the Indian Medical Service.

Medical School and College fees—The slight increase both in the revised and the budget is due to increased enrolment.

Mental Hospital receipts—Receipts from paying patients and proceeds of patients' labour are the main sources of revenue under this head. The original estimate for 1936-37 has been repeated both in the revised and the budget and call for no remarks.

Sale of medicines—The estimate for 1936-37 has been repeated both in the revised and the budget.

Contributions.—Contributions paid by local bodies towards the pay of Government Sub-Assistant Surgeons lent to them are credited to this head. These are more or less fixed charges and the original estimate for 1936-37 has been repeated both in the revised and the budget.

Miscellaneous.—Receipts under this head are uncertain. The increase in the revised and the budget are based on the progress of latest actuals.

Hospital receipts.—The slight increase both in the revised and the budget is due to normal expansion.

Deduct-Refunds.—The revised and the budget are based on last year's actuals.

Expenditure

Medical Establishment.—This head is subdivided as follows :—

1	Budget, 1936-37	Revised, 1936-37	Budget, 1937-38
	2	3	4
	Trs.	Trs.	Trs.
(1) Superintendence	54	53	83
(2) District Medical Officers	3,17	2,99	3,39
(3) Reserve Medical Officers	71	63	64
Total	4,42	4,15	4,86

Superintendence.—The slight decrease in the revised is mainly due to less touring by the Inspector General of Civil Hospitals.

The increase of Trs. 29 in the budget as compared with the original estimate for 1936-37 is mainly due to the share cost of the charges on account of the Inspector General of Civil Hospitals and his staff not being transferred to the head "Jails and Convict Settlement" as a result of the decision of the audit authorities stated elsewhere (Trs. 32), counterbalanced by a saving of Trs. 3 under various detailed heads owing to the (1) transfer of an Assistant Surgeon as Personal Assistant to Inspector General of Civil Hospitals on lower pay (Trs. 1), (2) retirement of a senior clerk (Trs. 1) and (3) smaller provisions under travelling allowance and contingencies as a measure of economy.

District Medical Officers.—The fall of Trs. 18 in the revised is mainly due to (1) a larger number of officers proceeding on leave out of India than was anticipated when the budget was framed and to the retirement of senior officers resulting in the transfer of junior officers to district medical work (Trs. 20) counterbalanced by increased expenditure on travelling allowance as a result of such transfer (Trs. 2).

The budget shows an increase of Trs. 22 over the original estimate for 1936-37 and is mainly due to the charges on the Frontier Tracts becoming Provincial on the advent of provincial autonomy (Trs. 22) and to the return of officers of the I. M. S. from leave (Trs. 4) partly counterbalanced by the charges on account of the medical administration of the Khasi States which are debitable to the Crown representative's budget being shown in reduction of expenditure (Trs. 5).

Reserve Medical Officers.—The decrease of Trs. 8 in the revised is mainly due to the suspension of the post-graduate classes and to the retirement of senior officers.

The budget shows a fall of Trs. 7 as compared with the original estimate for 1936-37 and is mainly due to the retirement of senior officers (Trs. 6), and to the contribution from the Central Government for the cost of the medical staff accompanying Political officers on tour in Tribal areas being taken in reduction of expenditure (Trs. 1).

Hospitals and Dispensaries.—This head is sub-divided as follows :—

	Budget, 1936-37	Revised, 1936-37	Budget, 1937-38
	Trs.	Trs.	Trs.
(1) Ordinary dispensaries	3,84	3,93	4,15
(2) Travelling "	10	8	10
(3) Leper Hospitals	11	10	10
(4) Leprosy survey	5	5	5
(5) Grants for leprosy work	...	...	8
(6) Grants to hospitals and dispensaries	1,50	1,50	1,50
Total	5,60	5,66	5,98

Ordinary Dispensaries.—The increase of Trs. 9 in the revised is due partly to the (1) transfer of senior officers from district medical work to hospital work (Trs. 5) and (2) increased expenditure on diet of patients owing to increase in the number of in—door patients in hospitals (Trs. 7), counterbalanced by petty savings under medical stores and other contingent charges as a measure of economy (Trs. 3.)

The increase of Trs. 31 in the budget as compared with the original estimate for 1936-37 is mainly due to the (1) charges on the Frontier Tracts becoming provincial under the new constitution (Trs. 23), (2) increased provision under 'Contingencies' for purchase of furniture etc., for the new Sadiya Hospital (Trs. 5), charges in connexion with the equipment of the maternity ward of the Dibrugarh Hospital (Trs. 1), and to the following new schemes details of which are given in Appendix A.

		Rs.
(*a*) Provision of night attendants in certain State hospitals in Assam.	... ...	840
(*b*) Appointment of a Registrar and Anæsthetist at the Dibrugarh hospital.	... ...	570

Travelling dispensaries.—The fall in the revised is due to smaller expenditure under various detailed heads as a measure of economy.

The budget generally follows the original estimate for 1936-37 and calls for no remark.

Leper Hospitals.—The slight fall both in the revised and the budget as compared with the original estimate for 1936-37 is mainly due to smaller expenditure on contingencies, as a measure of economy.

Leprosy survey.—The revised and the budget follows the original estimate for 1936-37 and call for no remarks.

Grants for leprosy work.—Provision has been made for the following new schemes, details of which are given in Appendix A :—

		Rs.
(*a*) Recurring grant for the maintenance of the Barbheta Mission Leprosy Colony, Jorhat.	...	2,000
(*b*) Recurring grant towards the maintenance of the Gauhati Leper Asylum.	...	1,063
(*c*) Recurring and non-recurring grants for the establishment of a Leper Asylum at Barpeta.	...	5,000

Grantss to hospitals and dispensaries.—The revised and the budget follow the original estimate for 1936-37 and call for no remarks.

Grants for medical purposes.—The slight decrease in the revised is due to the reduction of grants as a measure of economy.

The increase of Trs. 4 in the budget as compared with the original estimate for 1936-37 is due to the inclusion of the following new schemes which are detailed in Appendix A :—

		Rs.
(*a*) Contribution towards the construction of a female ward attached to the Goalpara dispensary.	...	2,000
(*b*) Grant to the King George Thanksgiving Fund (Assam Branch).	...	800
(*c*) Scheme for Government subsidized medical practitioners	...	8,000

partly counterbalanced by the reduction of the grant to the Ganesh Das Women's Hospital, Shillong, from Trs. 26 to Trs. 20 based on the fees realized from paying patients.

Medical Schools and Colleges.—The decrease of Trs. 8 in the revised is due mainly to the transfer of certain junior officers to the Medical School (Trs. 2) to the debit of the pay of the House Surgeon and Registrar and Anæsthetist for the Dibrugarh Hospital to the head "Hospitals and Dispensaries" owing to change of classification (Trs. 4) and to petty savings totalling Rs. 2.

The budget shows a decrease of Trs. 19 as compared with the original estimate for 1936-37 and is due mainly to (1) only the normal contribution payable to Bengal on account of examination fees and maintenance charges of students from Assam at the Calcutta Medical College being required, the arrear contributions having been paid in full during 1936-37 (Trs. 20), (2) smaller provision for College scholarships (Trs. 2), (3) no provision being necessary for seats at the

Calcutta Tropical School of Medicine (Trs. 2) and (4) provision for the House Surgeon and Registrar and Anæsthetist for the Dibrugarh Hospital being made under ' Ordinary dispensaries ' (Trs. 4), partly counterbalanced by the following new schemes relating to the Berry-White Medical School, Dibrugarh, details fo which are given in Appendix A :—

	Rs.
(*a*) Appointment of a teacher of Hygiene and Medical Jurisprudence ...	1,350
(*b*) Appointment of a teacher of Physics and Chemistry...	750
(*c*) Purchase of 19 Winchel Zeiss G. T. C. Microscopes	8,500

Mental Hospital.—The decrease of Trs. 2 in the revised is due to petty savings under various detailed heads.

The budget generally follows the original estimate for 1936-37 and calls for no remarks.

Chemical Examiner.—This represents the share cost of the Chemical Examiner, Bengal, and his establishment for the work done on behalf of Assam.

The revised and the budget follow the original estimate for 1936-37.

Works.—The slight increase in the revised and the budget is due to increased provision for departmental works.

Charges in England.—As explained elsewhere the leave salary and sterling overseas pay drawn in England are shown here. The budget provides for the leave salary and the sterling overseas pay of medical officers.

XXVIII and 39—Public Health

(GRANT No. 18)

Revenue

1	Actuals 1933-34 (2)	Actuals 1934-35 (3)	Actuals 1935-36 (4)	Budget, 1936-37 (5)	Revised, 1936-37 (6)	Budget, 1937-38 (7)
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Sale proceeds of sera and vaccine, etc.	78	86	1,16	1,00	1,04	1,07
Contributions	2	1	...	1	...	...
Income from endowments ...	2	2	2	2	2	2
Miscellaneous	9	6	7	6	7	7
Recoveries of overpayments ...	...	...	...	...	5	...
Contribution for economic development of rural areas :—						
(*a*) Water-supply	...	...	...	...	...	1,55
(*b*) Village sanitation ...	...	...	...	...	...	20
Deduct—Refunds	—4	—3	—4	—3	—4	—3
Total	87	92	1,21	1,06	1,14	2,88

Expenditure

1	Actuals 1933-34 (2)	Actuals 1934-35 (3)	Actuals 1935-36 (4)	Budget, 1936-37 (5)	Revised, 1936-37 (6)	Budget, 1937-38 (7)
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Public Health Establishment ...	1,29	1,55	1,70	3,33	3,25	3,29
Grants for Public Health purposes ...	13	11	19	49	52	1,96
Epidemic Diseases	3,33	3,48	3,61	2,11	1,96	1,97
Bacteriological Laboratories ...	12	12	14	13	13	13
Pasteur and Vaccine Institute ...	1,26	1,26	1,29	1,38	1,31	1,15
Works	15	17	16	15	14	22
Charges in England	...	...	...	...	...	7
Total ...	6,28	6,69	7,09	7,59	7,31	8,79

Revenue

The main source of revenue under this head is the sale proceeds of sera and vaccine. The increased demand from local bodies and the public for bacteriophage accounts for the increase both in the revised and the budget. In addition the budget provides for increased receipts from the grant made by the Government of India for the economic development of rural areas. Hitherto such grants were accounted for under a separate deposit head, but under a recent audit ruling the expenditure on such grants has to be brought within the purview of the legislature. To effect this the proposed expenditure is shown as a debit on the capital expenditure side and a credit under this head, with a corresponding debit under the revenue expenditure head.

Expenditure

Public Health Establishment.—The fall of Trs. 8 in the revised is mainly due to the death of an Assistant Director of Public Health whose vacancy was not filled up as a measure of economy.

The budget shows a decrease of Trs, 4 as compared with the original estimate for 1936-37 and is the result of the following variations :—

(1) —Trs. 22 under " Pay of Officers " due to the appointment of the permanent Director of Public Health as officiating Inspector General of Civil Hospitals and to his place being filled by an Assistant Director of Public Health (Trs.15) and to the resultant vacancy in the grade of Assistant Director of Public Health being left unfilled as a measure of economy (Trs. 7).

(2) +Trs. 9 under " Pay of Establishment " due to annual increments (Trs. 3) and to the charges on the Frontier Tracts becoming provincial under the new constitution (Trs. 6.)

(3) +Trs. 5 under " Allowances " on the basis of past actuals (Trs. 3) and to the charges on the Frontier Tracts becoming provincial under the new constitution (Trs. 2.)

(4) +Trs. 3 under " Contingencies " on the basis of past actuals.

(5) +Trs. 1 under " Public Health Propaganda " for reprinting of malaria posters.

Grants for public health purposes.—The original estimate for 1936-37 and the revised included a non-recurring grant of Rs. 44,925 to the Shillong Municipal Board for the introduction of a sewerage system in the Shillong Town. The increase of Trs. 3 in the revised is due to a grant to the Indian Research Fund Association towards the cost of a research commission.

The budget provides for sanctioned recurring grants, for the expenditure of Trs. 1,55 on water-supply and Trs. 22 on village sanitation from the grant for the economic development of rural areas, and for a grant of Trs. 16 to the Tezpur Municipal board for the improvement of the water-supply in the Tezpur Mental Hospital and the Jail (a new scheme).

Epidemic diseases.—Charges in connection with malaria and epidemics, etc., are shown under this head. The fall in the revised is mainly due to the reduction in the provision for treatment of yaws (Trs. 5) and to the postponement as a measure of economy of the scheme for the entertainment of two additional epidemic units (Trs. 10.)

The budget generally follows the revised except that a further decrease of Trs. 10 which is due mainly to the abandonment of the experimental system of distributing bacteriophage in Nowgong and Habiganj is counterbalanced by the restoration of the two new schemes for the treatment of yaws and the entertainment of two additional epidemic units.

Bacteriological laboratories.—This represents provision for analytical work in the laboratories attached to the Pasteur Institute. The revised and the budget follow the original estimate for 1936-37 and call for no remarks.

Pasteur and Vaccine Institute.—The decrease of Trs. 6 in the revised is due to petty savings under various detailed heads as a measure of economy.

The fall of Trs. 23 in the budget as compared with the original estimate for 1936-37 is mainly due to the reduction of the contingent charges in connection with the preparation of bacteriophage (Trs. 20) as a result of the abandonment of the experiment referred to above and other petty savings as a measure of economy.

Works.—This represents provisions for (1) departmental construction and repair of public health buildings (injection sheds, etc.), (2) maintenance by the Public Works Department of certain drainage channels in Shillong, the marsh at Nongpoh, the pipe water supply at Cherrapunjee, Kohima, Aijal, Lungleh and Pasighat, the Benkadighi and tank in the Church compound at Sylhet, water-supply, drains and acqueduct at Tura and wells at Sadiya, Balipara and Haflong, etc., and (3) drainage and water works in the North Cachar Hills.

The slight fall in the revised is due to smaller expenditure on maintenance charges by the Public Works Department.

The increase of Trs. 7 in the budget as compared with the original estimate for 1936-37 is due to construction of wells at Charduar (Trs. 1), improvement and construction of drains and certain water works at Maibang and Dittockcherra bazars in the North Cachar Hills (Trs. 1) and the extension of the water-supply at Tura (a new scheme) (Trs. 5).

Charges in England.—The provision under this head represents the sterling overseas pay drawn in England.

XXIX and 40—Agriculture

(GRANT No. 19)

Revenue

	Actuals 1933-34	Actuals 1934-35	Actuals 1935-36	Budget, 1936-37	Revised, 1936-37	Budget, 1937-38
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Agricultural receipts	53	59	58	66	63	86
Collection of payments for services rendered	...	...	...	...	...	46
Contribution for jute propaganda ...	...	...	...	...	...	3
Contribution for economic development of rural areas.	...	...	...	...	...	65
Total ...	53	59	58	66	63	2,00

Expenditure

	Actuals 1933-34	Actuals 1934-35	Actuals 1935-36	Budget, 1936-37	Revised, 1936-37	Budget, 1937-38
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Agriculture	3,92	4,14	4,78	5,07	5,00	6,28
Works	21	29	22	31	35	54
Charges in England	...	...	...	...	...	8
Total ...	4,13	4,43	5,00	5,38	5,35	6,90

Revenue

Agricultural receipts.—The principal items of revenue under this head are "Sale of seeds, manure and other seed depot receipts", "Sale of manure and other minor farm produce" and "Other receipts". The decrease of Trs.3 in the revised is mainly due to smaller receipts under "Sale of seeds, manure and other seed depot receipts".

The budget shows an increase of Trs.20 as compared with the original estimate for 1936-37 and is mainly due to increased revenue under "Other receipts" on account of recoveries for working irrigation pumps.

Collection of payments for services rendered.—Up till 1936-37 the contributions received from the Imperial Council of Agricultural Research for the various schemes in Assam were shown by reduction of expenditure but the Audit authorities have now decided to show such contributions as receipts with effect from 1937-38. This accounts for the new entry under receipts.

Contribution for economic development of rural areas.—As explained under Public Health the Government of India's grant for this purpose has now to be accounted for by the respective departments in which the expenditure is incurred. This accounts for an increase of Trs. 65 in the income under this head.

Contribution for jute propaganda.—The Indian Central Jute Committee have given a grant of Trs. 3 for demonstrating improved methods for the cultivation of jute.

Expenditure

Agriculture.—This head is sub-divided as follows :—

Heads	Budget, 1936-37	Revised, 1936-37	Budget, 1937-38
	Trs.	Trs.	Trs.
1. Director of Agriculture	47	49	51
2. Superintendence	1,70	1,70	1,68
3. Experimental farms	1,32	1,26	1,68
4. Agricultural experiments	1,09	1,07	1,78
5. Agricultural education and research	11	10	14
6. Botanical and public gardens	3	3	3
7. Public exhibition and fairs	1	1	1
8. Scheme for agricultural marketing in India	...	...	18
9. Other charges	34	34	27
Total ...	5,07	5,00	6,28

Director of Agriculture.—The increase of Trs.2 in the revised is mainly due to the creation of a post of upper division clerk to cope with increased work.

The increase of Trs.4 in the budget as compared with the original estimate for 1936-37 is due mainly to the provision for the leave salary of the permanent Director who is due to retire during the year.

Superintendence.—The revised follows the original estimate for 1936-37 and calls for no remark.

The decrease of Trs. 2 in the budget is due mainly to the share cost of the staff employed in Khasi States being taken in reduction of expenditure (Trs. 3), partly counterbalanced by the following new items details of which are given in Appendix A :—

	Rs.
(*a*) Increased staff in North Lakhimpur with their travelling allowance.	1,036
(*b*) Two Agricultural demonstrators—one for Habiganj and one for Mankachar—with their travelling allowance.	420

Experimental farms.—The decrease of Trs. 6 in the revised is mainly due to an increased contribution from the Imperial Council of Agricultural Research for the Deep Water Paddy Farm and taken in reduction of expenditure.

The increase of Trs. 36 in the budget as compared with the original estimate for 1936-37 is due mainly to the contribution from the Imperial Council of Agricultural Research not being shown in reduction of expenditure but as a receipt.

Agricultural experiments.—This represents charges on account of Agricultural Chemist, Economic Botanist, Deputy Directors of Agriculture and Livestock and other experiments. The slight fall in the revised is due to petty variations under different heads as a measure of economy.

The increase of Trs. 69 in the budget as compared with the sanctioned estimate for 1936-37 is due mainly to—

(1) the provision of Trs. 20 for the purchase of boro irrigation pumps, Trs. 15 as a grant to the Assam Livestock Association and Trs. 30 for a livestock improvement scheme all met from the Government of India's grant for the economic development of rural areas, and

(2) an increased provision of Trs. 10 for agricultural demonstrations (a new item)

partly counterbalanced by the saving resulting from the successor to the Economic Botanist whom it is proposed to appoint as Director of Agriculture on the retirement of the permanent incumbent, being appointed on a lower scale of pay.

Agricultural education and research.—This represents charges for training of students in Agricultural Colleges outside the province and for agricultural training for middle class unemployed youths.

The slight fall in the revised is due to petty variations under different detailed heads as a measure of economy. The budget follows the revised but provides for Trs. 3 for expenditure on jute propaganda as explained under receipts and Trs. 1 for the establishment of a training farm for unemployed youths.

Botanical and public gardens.—This represents the charges on account of the inspection and maintenance of the gardens in the Government House and the Secretariat Hill. The revised and the budget follow the original estimate for 1936-37 and call for no remarks.

Public exhibitions and fairs.—The small provision is meant for agricultural and other fairs and shows and grants to fair committees for prizes, etc.

Scheme for agricultural marketing in India.—The provision is for the marketing scheme financed from the contribution made by the Imperial Council of Agricultural Research. As the contribution was shown by reduction of expenditure up till 1936-37 no provision appeared in the budget and revised for that year. The contribution for 1937-38 having been shown as a receipt, a corresponding figure is shown in the expenditure side under this head.

Other charges.—This represents charges on account of Seed Depots and Shillong Station Nursery. The revised follows the original estimate for 1936-37 and calls for no remark. The decrease of Trs. 7 in the budget is mainly due to smaller demands for seeds, plants and manures.

Works.—The increase in the revised is due to the construction of certain departmental buildings which were considered to be urgently necessary. The budget provides for repairs and for works which are considered to be urgent and imperative including the buildings for the citrus experimental station. A sum of Trs. 29 has also been included as a result of a decree by the Calcutta High Court allowing a higher price than that paid for the land acquired for the Sylhet cattle farm.

Charges in England.—The provision represents leave salary and sterling oveseas pay drawn in England.

XXX and 41—Veterinary

(GRANT No. 20)

Revenue

—	Actuals			Budget 1936-37	Revised 1936-37	Budget 1937-38
	1933-34	1934-35	1935-36			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Veterinary receipts...	34	32	32	32	32	41
Total ...	34	32	32	32	32	41

Expenditure

—	Actuals			Budget 1936-37	Revised 1936-37	Budget 1937-38
	1933-34	1934-35	1935-36			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Veterinary	1,27	1,35	1,38	1,51	1,51	1,60
Total ...	1,27	1,35	1,38	1,51	1,51	1,60

Revenue

Under the new constitution the audit authorities have revised the list of major heads and " Veterinary " which was hitherto included in the major head " Agriculture " has now been constituted as a separate major head.

The main item of receipts under this head is " Contribution towards the cost of veterinary assistants employed by local boards ". The revised follows the original estimate for 1936-37 and calls for no remarks.

The budget shows an increase of Trs. 9 which is due to the decision of the audit authorities to credit the amount received from the Imperial Council of Agricultural Research towards the cost of the temporary Veterinary Investigating Officer as a receipt instead of in reduction of expenditure as hitherto.

Expenditure

The provision under this head represents charges on account of the Veterinary Department in Assam and is sub-divided as follows :—

—	Budget 1936-37	Revised 1936-37	Budget 1937-38
	Trs.	Trs.	Trs.
(1) Superintendence	45	44	55
(2) Subordinate establishment	76	78	82
(3) Veterinary instruction	4	4	5
(4) Hospitals and dispensaries	26	25	18
Total ...	1,51	1,51	1,60

The revised generally follows the original estimate for 1936-37. The budget for 1937-38 shows an increase of Trs. 9 over the original estimate of 1936-37 and is made up of the following variations :—

(1) Superintendence (+Trs. 10) of which Trs. 9 is due to the audit decision to take the amount received from the Imperial Council of Agricultural Research as a receipt instead of in reduction of expenditure and Trs. 1 to increments.

(2) Subordinate establishment (+Trs. 6) mainly due to increments.

(3) Veterinary instruction (+Trs. 1) owing to the decision to send two more stipendiaries to the Bengal Veterinary College for training.

(4) Hospitals and dispensaries (—Trs. 8) owing to the introduction of goat tissue vaccine in place of rinderpest serum in combating outbreaks of rinderpest.

XXXI and 42.—Co-operative Credit

(GRANT No. 21)

Revenue

	Actuals 1933-34	Actuals 1934-35	Actuals 1935-36	Budget 1936-37	Revised 1936-37	Budget 1937-38
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Co-operative receipts	13	11	15	15	15	15
Contribution for co-operative training and education.	...	...	...	...	...	16
Total ...	13	11	15	15	15	31

Expenditure

	Actuals 1933-34	Actuals 1934-35	Actuals 1935-36	Budget 1936-37	Revised 1936-37	Budget 1937-38
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Co-operative Credit	1,07	1,14	1,20	1,23	1,23	1,01
Total ...	1,07	1,14	1,20	1,23	1,23	1,01

Revenue

Under the new constitution this head has been shown as a separate major head. The principal item of revenue under this head is "Audit fees" realised from the Co-operative Societies for the audit of their accounts by the Government staff. The revised generally follows the original estimate for 1936-37 and calls for no comment. The budget includes the receipt of Trs. 16 being a contribution by the Government of India for co-operative training and education.

Expenditure

The provision under this head represents (1) the charges on account of the staff employed for inspection of co-operative societies and (2) the contributions granted to various co-operative societies. The revised follows the original estimate for 1936-37 and calls for no remarks.

The decrease of Trs. 22 in the budget is due mainly to the discontinuance of the practice hitherto followed of dividing the share cost of the combined office of the Director of Industries and Registrar of Co-operative Societies between this head and "Industries" (Trs. 33) and partly to smaller provision for "Grants-in-aid" and "Contingencies", partly counterbalanced by a provision of Trs. 16 for the extension and improvement of co-operative training and education in Assam. Two inspectors of co-operative societies were trained in the Punjab in 1935-36 and these officers are now holding training classes in this province. The cost is met from the Government of India grant referred to under " Receipts".

XXXII and 43—Industries.

(GRANT No. 22)

Revenue

—	Actuals			Budget, 1936-37	Revised, 1936-37	Budget 1937-38
	1933-34	1934-35	1935-36			
1	2	3	4	5	6	7
Industries	Trs. 6	Trs. 4	Trs. 25	Trs. 25	Trs. 31	Trs. 44

Expenditure

—	Actuals			Budget, 1936-37	Revised, 1936-37	Budget, 1937-38
	1933-34	1934-35	1935-36			
1	2	3	4	5	6	7
Industries	Trs. 1,62	Trs. 1,75	Trs. 1,98	Trs. 2,29	Trs. 2,25	Trs. 2,80

Revenue

The contributions from the Government of India for the development of the handloom industries and sericulture are credited under this head. The revised and the budget include Trs. 24 and Trs. 37 respectively on this account.

Expenditure

The provision under this head is subdivided as follows :—

—	Budget, 1936-37	Revised, 1936-37	Budget, 1937-38
1	2	3	4
	Trs.	Trs.	Trs.
(1) Director of Industries	33	33	67
(2) Industrial development	22	20	27
(3) Industrial education	1,44	1,36	1,42
(4) Sericulture	20	25	38
(5) Works	9	11	4
(6) Stores purchased in India	1	...	...
(7) Charges in England	...	...	2
Total	2,29	2,25	2,80

Director of Industries.—The revised follows the original estimate for 1936-37 and calls for no remarks. The increase in the budget is mainly due to the discontinuance of the practice of dividing the cost of the Director of Industries and his establishment between the heads " Industries " and " Co-operative Credit ".

Industrial development.—The slight fall in the revised is due to smaller expenditure on travelling allowance and contingencies as a measure of economy. The budget follows the original estimate for 1936-37 but allows for the expenditure of the increased contribution for the development of the handloom industry.

Industrial education.—This head represents charges on account of (1) Weaving Institutes, (2) Peripatetic Weaving Parties, (3) B. Baruah Scheme, (4) Industrial Schools and (5) Other Industrial Education.

The fall of Trs. 8 in the revised is mainly due to petty savings under different heads, *e.g.*, Weaving Institute (Trs. 1), Peripatetic Weaving Parties (Trs. 3), Industrial Schools (Trs. 3) and other Industrial Education (Trs. 1) as a measure of economy. The budget for 1937-38 generally follows the revised for 1936-37 but allows a slight increase for annual increments, etc., and Trs. 4 for stipends for training in industries. (A new item.)

Sericulture.—The increased expenditure in connection with the working of the Sericulture Development Scheme sanctioned by the Government of India accounts for the increase in the revised and the budget.

Works.—The increase in the revised is mainly due to smaller expenditure on works from the B. Baruah Fund, the receipts from which are taken in reduction of expenditure. The budget provides for Rs. 1,200 for construction of a shed for the menials of the Surma Valley Technical School and for annual repairs to departmental buildings.

Charges in England.—The provision represents charges on account of stores uprchased in England.

XXXIV and 47.—Miscellaneous Departments

(GRANT No. 23)

Revenue

—	Actuals 1933-34	Actuals 1934-35	Actuals 1935-36	Budget, 1936-37	Revised, 1936-37	Budget, 1937-38
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Fees for inspection of boilers ...	...	...	33	35	35	44
Miscellaneous	1	1	1	1	1	1
Examination fees	...	...	1	1	1	2
Receipts on account of motor vehicles...	26	32	37	33	40	...
Contribution from the Central Jute Committee for survey of jute areas.	...	...	...	...	...	7
Deduct Refunds	...	...	...	...	—1	...
Total ...	27	33	72	70	76	54

Expenditure

—	Actuals 1933-34	Actuals 1934-35	Actuals 1935-36	Budget, 1936-37	Revised, 1936-37	Budget, 1937-38
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Gazetteer and Statistical Memoirs ...	...	...	...	5	5	...
Preservation and translation of ancient maunscript	3	3	4	7	5	6
Inspector of Factories	26	26	34	27	21	36
" " Boilers	...	...	26	30	33	35
" " Motor vehicles ...	...	1	...	6	8	...
Provincial Statistics	1	1	1	1	1	7
Charges in England	...	...	...	...	...	10
Total ...	30	31	65	76	73	94

Revenue

Fees for inspection of boilers.—The revised follows the original estimate for 1936-37.

Owing to the expansion of the department it has been found necessary to raise the fees for the inspection of boilers in order that the total cost of the Boiler Department, including pensionary and other incidental charges, is covered by the fees realised. This accounts for the increase in the budget.

Miscellaneous.—The revised and the budget follow the original estimate for 1936-37 and call for no remark.

Examination fees.—These are fees realised from the candidates for the Assam Civil Service, etc.

Receipts on account of motor vehicles.—The increase in the revised is due to the passing of the Assam Motor Vehicles Taxation Act, 1936.

Receipts and charges resulting from the Motor Vehicles Taxation Act, 1936, have under the orders of the audit authorities been provided under a separate major head of account from the year 1937-38 and hence there is no estimate of receipts under this particular head in the budget.

Contribution from the Central Jute Committee for survey of jute areas.—This Committee desire information as to the actual area under jute in Assam and have provided the necessary funds to meet the cost of the survey.

Gazetteer and Statistical Memoirs.—The budget and revised for 1936-37 provided for cost of publication of the monograph on the Rangma Nagas written by Mr. J. P. Mills, I.C.S.

A sum of Rs. 50 only has been provided in the budget for 1937-38 to cover the allowance made to the clerk to the Director of Ethnography.

Preservation and translation of ancient manuscripts.—The provision under this head represents the charges on account of the Department of Historical and Antiquarian studies in Assam, the office of which is now situated in the Narayan Handiqui Historical Institute at Gauhati.

The fall in the revised is mainly due to a publication for which provision was made in the original estimate not being completed within the year.

The budget for 1937-38 provides for the usual establishment and contingent charges. The slight decrease is due to economy in printing and other charges.

Inspector of Factories.—The decrease of Trs. 6 in the revised is due to the death of an officer and to smaller expenditure on purchase of instruments as a measure of economy.

The increase of Trs. 9 in the budget for 1937-38 as compared with the budget for 1936-37 is mainly due to the fact that provision for the whole year has been made for the pay and travelling allowance of the Chief Inspector instead of for four months as in the original estimate for 1936-37 due to his absence on leave out of India for eight months, the provision for his leave salary having been made in the High Commissioner's budget.

Inspector of Boilers.—The increase of Trs. 3 in the revised is due to increased expenditure on travelling allowance.

The budget generally follows the original estimate for 1936-37 and the increase of Trs. 5 is due to increments and to the necessity for the appointment of a third Inspector of Boilers (a new item) details of which are given in Appendix B. The cost of the whole department is covered by the fees realized for the inspection of boilers.

Inspector of Motor Vehicles.—The increase in the revised is due to increased provision necessitated by the passing of the Assam Motor Vehicles Taxation Act, 1936.

As stated under "Revenue" provision for the expenditure under this head in 1937-38 has been made under the head "12.—Charges on account of Motor Vehicles Taxation Act."

Provincial Statistics.—The provision under this head represents rain-gauge charges and charges on account of vital and jute statistics.

The revised follows the original estimate for 1936-37 and calls for no remark. The budget provides for the expenditure on the survey of the area under jute as explained under Receipts.

Charges in England.—The provision under this head represents the sterling overseas pay of the Chief Inspectors of Factories and Boilers. As already stated such provision appeared in the past under a separate demand "Expenditure in England."

XXXIX and 50---Civil Works (Excluding Establishment and Tools and Plant)

(GRANT No. 24)

Revenue

	Actuals			Budget, 1936-37	Revised, 1936-37	Budget, 1937-38
	1933-34	1934-35	1935-36			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs,	Trs.	Trs.
Tolls on roads	38	39	60	90	1,00	94
Rents	1,02	1,01	1,01	1,01	1,01	1,06
Ferry receipts	1,33	1,29	1,11	95	95	76
Transfer from Central Road Development account.	1,79	3,78	13,70	15,38	17,45	11,06
Miscellaneous	2,05	2,04	1,86	2,10	1,84	2,87
Recoveries of expenditure	16	11	21	12	18	18
Contribution for economic development of rural areas—improvement of village roads.	...	...	...	...	...	60
Deduct—Refunds	—10	—2	—2	—2	—10	—2
Total ...	6,63	8,60	18,47	20,44	22,33	17,45

Expenditure

	Actuals			Budget, 1936-37	Revised, 1936-37	Budget, 1937-38
	1933-34	1934-35	1935-36			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Original works—						
(*a*) Buildings	60	2,28	2,60	7,99	6,47	3,67
(*b*) Communications	1,41	4,07	13,76	15,46	17,77	11,12
(*c*) Miscellaneous works	3	...	...	13	3	10
Repairs	23,93	25,94	26,10	26,44	26,25	24,80
Suspense	—20	—14	—18	...	...	...
Grants-in-aid	3,73	4,22	4,07	4,00	3,88	4,41
Total	29,50	36,37	46,35	54,02	54,40	44,10

Revenue

Tolls on roads.—Receipts accruing from tolls on roads and bridges are shown under this head. The increase in the revised is partly due to the increase in the number of motor vehicles plying on the Shillong-Sylhet roads and other principal roads in the province and partly to the construction of the bridges over the Surma and the Kapili rivers. On the basis of recent actuals an increase of Trs. 10 is expected in the revised.

As a result of the introduction of the system of permit fees on the Shillong-Sylhet road with effect from 1st April 1937 receipts on account of such fees have now been transferred from this head to the head " Miscellaneous " and this accounts for the decrease in the budget.

Rents.—Rents realised from officials occupying residential buildings are credited to this head. The revised follows the original estimate for 1936-37 and calls for no remark.

The slight increase in the budget is due mainly to the fact that the rent from buildings in the frontier tracts has now become provincial under the new constitution.

Ferry Receipts.—The revised follows the original estimate for 1936-37 and calls for no remark. Receipts under the head are gradually falling as a result of replacement of ferries by new bridges and this accounts for the decrease in the budget. The decrease is counterbalanced to the extent of Trs. 4 by receipts from the Sadiya ferry which were central up to 1936-37 but have now become provincial.

Transfer from Central Road Development Account.—Subsidies given by the Government of India to this province from the Petrol-Tax Fund are first credited to the capital head " Provincial Sub-vention from Central Road Development Account " and the amount actually required for expenditure on works approved by the Government of India under " 50.—Civil Works " during the year is shown as a debit on the capital expenditure side and as a receipt under the revenue head "XXXIX —Civil Works ". The Government of India have now decided with the approval of both the Houses of the Indian Legislature that all future allocations to provinces will be retained by them until the present balances with the local Governments are exhausted and then only to allot the amount actually required for expenditure during the year. So far as Assam is concerned it is anticipated that there will be no balance at the close of 1936-37. The increase in the revised is due to increased grants. The budget provides for a credit of Trs. 11,05 which is the amount, it is estimated, that will be spent during the year 1937-38.

It may be noted in this connection that the normal share of the province from the Petrol-Tax Fund is about Trs. 2,50 a year. In view however of the backward state of communications in Assam the Government of India generously donated a sum of about Trs. 30,00 from the reserve of the fund to be drawn as needed. This accounts for the high receipts from 1935-36.

Miscellaneous.—The main item of receipts under the head is " Fees from motor permits ". The decrease in the revised is mainly due to the reduction in the rates of permit fees.

The increase in the budget is mainly due to the introduction of the system of permit fees on the Shillong-Sylhet road with effect from 1st April 1937. The increase would have been greater had not receipts to the extent of Trs. 10 representing half of the permit fees on the Dimapur-Manipur road been credited to the Crown Representative budget as a result of the transfer of the maintenance of the portion of that road from Mao to Imphal to the Federal Government from 1937-38, resulting in a saving to the provincial Government of Trs. 1,20 per annum.

Recoveries of expenditure.—Recoveries of expenditure in past years are credited to this head. Receipts are very uncertain. The revised and the budget are based on the progress of recent actuals.

Contribution for economic development of rural areas.—Out of the grant of Trs. 5,00 given by the Government of India for the economic development of rural areas it is proposed to spend Trs. 60 on the improvement of village roads through the agency of local bodies and hence credit has been taken for this portion of the grant under this head.

Deduct—Refunds.—The increase in the revised is based on the progress of recent actuals and is due to special refunds.

The budget follows the original estimate for 1936-37 and calls for no remarks.

EXPENDITURE

Original Works.

(*a*) *Buildings.*—The decrease in the revised is partly due to the postponement of new schemes as a measure of economy and partly to slower progress on works under construction which has resulted in the liability being carried forward to 1937-38.

Besides a provision of Trs. 2,62 for incomplete works of last year the budget includes Trs.25 for works at Government House Trs.50 for minor works under the different departments, and Trs. 31 for the following new major works :—

	Rs.
(*a*) Splitting up of the Jaldhup police station into two—one at Beanibazar and the other at Barlekha	8,973
(*b*) Construction of a new jail factory at Nowgong	7,153
(*c*) Construction of a court building for the Subordinate Judge and Assistant Sessions Judge at Gauhati	8,700
(*d*) Construction of quarters for the Public Works sectional officer at Chhaygaon	5,773

(*b*) *Communications.*—The increase in the revised is mainly due to the large programme of road development from the Petrol-Tax Fund.

The budget provides for works to be financed from the Petrol-Tax Fund (Trs. 11,06) and for the incomplete bridge work in connection with the flood damage repairs in Nowgong which has been classed as "Original Works" (Trs.8), counterbalanced by a reduction of Trs.2 for works in the Khasi States, which, under the new constitution, has become a charge on the Crown Representative budget.

(*c*) *Miscellaneous Works*.—The budget for 1936-37 included a new item of Trs.13 for restoration of the Sibsagar tank but as a result of retrenchment it was decided to proceed with the work gradually. This accounts for the decrease in the revised. In view however of the urgent necessity for completing the work, the balance required has been provided as a new item in the budget for 1937-38.

Repairs

(*a*) *Buildings*.—The provision for 1936-37 was Trs.3,88 but Trs.3,92 have been provided both in the revised and the budget. The slight increase is due to annual repairs of new buildings recently constructed.

(*b*) *Communications*.—The provision for 1936-37 was Trs.22,56. The revised has been fixed at Trs.22,33 and the budget at Trs.21,54. The decrease in the revised may be attributed to the observance of economy. The transfer of the maintenance of the portion of the Dimapur-Manipur Road from Mao to Imphal, and the contributions of Trs.55 and Trs.12 from the Government of India for proportionate cost of maintenance of roads runinng through both administered and unadministered areas, the tribal areas and the Khasi States having been taken in reduction of expenditure account for the further decrease in the budget partly counterbalanced by increased provision for maintenance of new roads and bridges.

Grants-in-aid.—The provision under this head represents contributions to local bodies for communications. The decrease in the revised is mainly due to economy.

The increase of Trs. 41 in the budget is the net result of the provision of Trs. 60 for the improvement of village roads from the Government of India's grant for rural development and a reduction in the Provincial grants to municipal bodies as a measure of economy.

Tools and plant and establishment charges of the Public Works Department

(GRANT No. 25)

—	Actuals 1934-35	Actuals 1935-36	Budget 1936-37	Revised 1936-37	Budget 1937-38
1	2	3	4	5	6
	Trs.	Trs.	Trs.	Trs.	Trs.
Establishment charges (Gross)	9,84	10,55	11,19	10,75	10,72
Deduct—Recoveries	—76	—73	—89	—63	—66
Deduct—Expenditure in England ...	—64	—70	—60	—60	...
Establishment charges (Net)	8,44	9,12	9,70	9,52	10,06
Tools and Plant	90	72	90	90	85
Recoveries	—6	—4	—7	—5	—6
Net Tools and Plant	84	68	83	85	79
Total—Charges	9,28	9,80	10,53	10,37	10,85
Distribution of total charges.					
50.—Civil Works—					
Establishment	8,32	9,02	9,57	9,41	9,92
Tools and plant	83	67	82	84	78
Total—50.—Civil Works	9,15	9,69	10,39	10,25	10,70
18 B—Navigation, Embankments and Drainage Works—					
Establishment	11	8	11	9	10
Tools and plant	1	1	1	1	1
Total—18B.—Navigation, Embankments and Drainage Works.	12	9	12	10	11
39.—Public Health—					
Establishment	1	2	2	2	4
Tools and plant	...	...	...	...	...
Total—39.—Public Health	1	2	2	2	4
Total—Tools and Plant and Establishment charges...	9,28	9,80	10,53	10,37	10,85
Charges in England	...	...	...	...	42

Tools and Plant and Establishment Charges.—The Public Works " Tools and Plant" and " Establishment " charges are booked in the first instance under " 50.—Civil Works " and then distributed *pro rata* under the various major heads according to the amount of Works debited to each major head. The distribution between them is given in the table above. The distribution will, of course, vary if the actual expenditure on works under one head falls short of the estimate for such expenditure. Recoveries from outside sources on account of Tools and Plant and Establishment charges are adjusted by reduction of expenditure under " 50.—Civil Works".

The decrease of Trs. 44 in the revised under " Establishment charges (gross)" is mainly due to the (1) appointment of the Registrar as Under-Secretary in charge in addition to his own duties and the creation of a post of Assistant Registrar as a measure of economy (Trs. 11), (2) savings resulting from the retirement of the permanent Chief Engineer and the vacancy in the Indian Service of Engineers caused thereby (Trs. 10) and (3) reduction in temporary establishment entertained for special works (Trs. 23).

The budget shows a fall of Trs. 47 as compared with the original estimate for 1936-37 and is mainly due to the reasons stated above.

Under " Tools and Plant " the revised follows the budget and calls for no remark. The slight fall in the budget is based on actuals and the provision represents the minimum actually necessary for carrying on the work of the department.

54—Famine Relief

(GRANT No. 26.)

1	Actuals 1933-34	Actuals 1934-35	Actuals 1935-36	Budget 1936-37	Revised 1936-37	Budget 1937-38
	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Famine relief	6	38	6	6	20	20

The high actuals in 1934-35 were due to the floods in 1934 in the districts of Nowgong and Sylhet. The budget for 1936-37 provided for normal expenditure. The increase in the revised is due to further grants needed to ameliorate the conditions of the people in the flood-affected areas of Nowgong and Sylhet.

The budget for 1937-38 provides for relief works in the shape of distribution of seeds and construction of roads etc, in Jowai Subdivision of the Khasi and Jaintia Hills district.

XLIV.—Receipts in aid of Superannuation 55.—Superannuation allowances and Pensions.

(GRANT No. 27)

Revenue

—	Actuals 1933-34	Actuals 1934-35	Actuals 1935-36	Budget 1936-37	Revised 1936-37	Budget 1937-38
1	2	3	4	5	6	7
	Trs.	Trs	Trs.	Trs.	Trs.	Trs.
Contribution for officers lent to foreign service, etc.	18	20	19	21	19	29
Miscellaneous	...	...	9	...	1	1
Total	18	20	28	21	20	30

Expenditure

—	Actuals 1933-34	Actuals 1934-35	Actuals 1935-36	Budget 1936-37	Revised 1936-37	Budget 1937-38
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Superannuation and retired allowances	10,03	11,47	12,12	13,41	12,90	12,89
Compassionate allowances... ...	11	13	12	13	15	13
Gratuities	15	21	19	21	20	19
Commuted value of pensions ...	1,68	1,86	2,19	2,43	2,42	2,69
Pensions for distinguished and meritorious services...	1	1	1	1	1	2
Loss by exchange	—1	—2	—3	...	—3	—3
Contribution to Provident Funds for copyists and officers appointed on contract	5	4	3	4	2	4
Charges in England	...	...	...	...	...	6,62
Total	12,02	13,70	14,63	16,23	15,67	22,55

83.—Payment of Commuted value of Pensions

—	Actuals 1933-34	Actuals 1934-35	Actuals 1935-36	Budget 1936-37	Revised 1936-37	Budget 1937-38
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Commuted value of pensions ...	2,29	3,92	2,82	3,00	3,22	3,00
Deduct—Capital portion of equated payment out of reveuue ...	—1,09	—1,15	—1,38	—1,61	—1,45	—1,72
Total	1,20	2,77	1,44	1,39	1,77	1,28

85.—Payment to retrenched personnel

—	Actuals 1933-34	Actuals 1934-35	Actuals 1935-36	Budget 1936-37	Revised 1936-37	Budget 1937-38
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Payments of gratuities to retrenched personnel	32	8	1	...	1	...
Deduct—Capital repayment on account of special gratuities ...	—1	—7	—9	—8	—9	—9
Total	31	1	—8	—8	—8	—9

Revenue

The recoveries on account of contributions towards pensions and gratuities of Government Officers lent to Court of Wards, local bodies and to the Crown Representative Department, etc., are the main items of receipt under this head.

The actuals for 1935-36 included a non-recurring miscellaneous item. The budget and revised for 1936-37 are based on the progress of actuals.

The increase in the budget for 1937-38 is due to a contribution of Trs. 10 for officers lent to the Crown Representative Department.

Expenditure

Superannuation and retired allowances.—Owing to the large increase in the pay of all establishments sanctioned since 1920 pensionary charges increased rapidly in recent years. It was also found that the rules in the Assam Pension Manual which were introduced in 1931 had a much more liberal effect on pension charges than was anticipated and Government therefore decided to revert to the rules in the Civil Service Regulations with effect from the 1st November 1936. This decision coupled with the fact that recent actuals indicate that the peak of the pensionary charges appears to have been reached account for the decrease both in the revised and the budget.

Compassionate Allowances.—The revised shows an increase of Trs. 2 over the sanctioned estimate for 1936-37 due to an increase in the number of persons retired on compassionate allowances. The budget for 1937-38 follows the original estimate for 1936-37 and calls for no remarks.

Gratuities.—The revised and the budget have been framed on the basis of recent actuals. Under this head a provision of Trs. 9 has been made in the revised and the budget against Trs. 8 in the original estimate for 1936-37 for the repayment to revenue in five years of the gratuities to the retrenched personnel, which were debited in the first instance to the capital head "85.—Payments to retrenched personnel".

Commuted value of pensions.—This represents the capital and interest repayment on account of the commuted value of pensions, adjustment in respect of the capital portion being made by a *minus* entry under the head "83.—Payment of commuted value of pensions", and in respect of the interest portion under the head "22.—Interest on ordinary debt and other obligations".

Charges in England.—This represents the pensionary charges drawn in England. As stated elsewhere such charges appeared up to 1936-37 under a separate demand "Expenditure in England" but in accordance with the decision of the audit authorities they are shown here with effect from 1st April 1937. The budget has been framed in the light of the latest information about officers who draw their pensions in England.

83.—Payment of commuted value of pensions.—Subject to budget provision and to the production of the necessary medical certificate of fitness every pensioner from the Provincial and Subordinate services is permitted under the rules to commute half the amount of his pension. In the cases of officers who have retired from the All-India Services however it is obligatory to sanction the commutation of pension applied for irrespective of budget provision provided the necessary medical certificate is produced. The increase in the revised is due to an obligatory payment. The budget follows the original estimate for 1936-37. So far as can be foreseen no obligatory payments are anticipated.

85.—Payments to retrenched personnel.—The revised provides for leave salary of a retrenched officer.

No provision has been made in the budget as the scheme has been withdrawn.

Deduction of capital repayment on account of special gratuities.—This represents the amount shown under "Gratuities" for the repayment to revenue in five years of the gratuities to the retrenched personnel.

XLV and 56—Stationery and Printing

(GRANT No. 28)

Revenue

—	Actuals 1933-34	Actuals 1934-35	Actuals 1935-36	Budget 1936-37	Revised 1936-37	Budget 1937-38
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Sale of gazettes and other publications.	13	13	13	12	12	13
Other Press receipts ...	6	5	25	4	3	5
Sale of plain papers used with stamps.	26	26	28	27	29	31
Total ...	45	44	66	43	44	49

Expenditure

—	Actuals 1933-34	Actuals 1934-35	Actuals 1935-36	Budget, 1936-37	Revised, 1936-37	Budget, 1937-38
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Secretariat Press ...	1,24	1,49	1,33	1,36	1,33	1,40
Printing of forms in outside Presses.	1,22	75	72	1,25	2,16	1,25
Stationery supplied from Central Stores.	42	40	41	45	47	45
Printing work done at the Central Government Presses.	1	1	1	1	1	...
Plain paper supplied from Central Stores.	8	8	9	9	9	9
Total ...	2,97	2,73	2,56	3,16	4,06	3,19

Revenue

Sale of gazettes and other publications.—The revised follows the original estimate for 1936-37. The slight increase in the budget is based on the progress of actuals.

Other Press receipts.—The high actuals in 1935-36 were due to an abnormal item of miscellaneous receipts. As receipts under the head are uncertain the revised is based on the progress of actuals while the budget is based on the average of the last three years' receipts.

Sale of plain paper used with stamps.—Owin; to the gradual improvement in the economic condition of the people receipts are increasing under the head. The increase in the revised and the budget is based on the progess of actuals.

Expenditure

Secretariat Press.—The decrease of Trs. 3 in the revised is mainly due to the postponement of the scheme for training of boys in the art of printing as a measure of economy.

The increase in the budget for 1937-38 over the original estimate for 1936-37 is due to the reversion of the permanent Superintendent (Trs. 2) and to larger provision for the replacement of plant in the Press (Trs. 7) partly counterbalanced by a reduction of Trs. 4 under other heads as a measure of economy.

Printing of forms in outside Presses.—The increase of Trs. 91 in the revised is mainly due to the failure of a former contractor to carry out the terms of his contract resulting in the supply of forms in the previous two years being much below the indent. As a result Government had to cancel the contract and to make other arrangements at higher rates for the printing of forms which were urgently required. The whosesale revision of civil forms prescribed by the High Court Rules and Orders was also partly responsible for the increase in the revised.

The budget follows the original estimate for 1936-37 and calls for no remark.

Stationery supplied from Central Stores.—The increase in the revised is mainly due to increase in the purchase of paper by the Secretariat Press for printing done in connection with the elections to the Legislatures, etc.

The budget follows the original estimate for 1936-37 and calls for no remark.

Plain paper supplied from Central Stores.—The expenditure represents the discount allowed on the sale of plain paper used with stamps and generally varies with the receipts under the head. The revised and the budget follow the original estimate for 1936-37 and call for no remarks.

XLVI and 57—Miscellaneous

(GRANT No. 29)

Revenue

1	Actuals 1933-34 (2)	Actuals 1934-35 (3)	Actuals 1935-36 (4)	Budget, 1936-37 (5)	Revised, 1936-37 (6)	Budget, 1937-38 (7)
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Collection of payments for services rendered.	9	9	10	9	10	30
Unclaimed deposits...	54	54	49	54	54	50
Sale of old stores and materials ...	1	1	1	1	1	1
Fees for Government audit	14	15	16	9	9	9
Rents	8	9	8	9	10	9
Rates and taxes	1	1	2	1	2	2
Miscellaneous	21	27	26	30	30	36
Recoveries of overpayments	5	4	9	7	4	4
Miscellaneous fees, fines and forfeitures	...	...	...	...	1	...
Contribution for economic development of rural areas—Discretionary grants by local officers.	...	...	...	...	...	15
Deduct—Refunds	—29	—30	—46	—30	—31	—30
Total ...	84	90	75	90	90	1,26

Expenditure

1	Actuals 1933-34 (2)	Actuals 1934-35 (3)	Actuals 1935-36 (4)	Budget, 1936-37 (5)	Revised, 1936-37 (6)	Budget, 1937-38 (7)
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Rewards for destruction of wild animals	3	3	4	4	4	4
Miscellaneous Durbar charges ...	6	7	15	8	7	10
Donations for charitable purposes ...	8	10	9	9	7	9
Petty establishments	50	49	50	51	50	1,10
Cost of books and publications ...	2	2	2	2	2	2
Irrecoverable temporary loans written off.	31	61	95	3,00	1,62	2,50
Rates and taxes	20	20	26	20	27	27
Rents	...	1	1	1	1	...
Contributions	2,76	4,53	5,05	4,20	4,01	4,21
Miscellaneous and unforeseen charges	...	1	1	2	1	1
Special commission of enquiry ...	1	...	1	...	...	...
Works	4	6	4	4	5	3
Miscellaneous charges for treatment of patients at the Pasteur Institute.	1	1	1	1	1	1
Total ...	4,02	6,14	7,14	8,22	6,68	8,38

Revenue

The important variations are explained below :—

Collection of payments for services rendered.—This head is intended for receipts on account of services rendered, which cannot be adjusted in reduction of charges under the rules in the Audit Code and for which no adequate minor heads have been prescribed. The slight increase in the revised is based on the progress of recent actuals.

The increase in the budget is mainly due to the inclusion of (1) the contributions for the leave salary and passage of an Indian Civil Service officer and other provincial services officers lent to other Governments and Indian States and (2) the recoveries for hire of transport coolies in the Frontier Tracts, which have now become a provincial charge under the new constitution.

Unclaimed deposits.—Deposits (Revenue, Civil and Criminal) not exceeding one rupee unclaimed for one whole account year, balances not exceeding one rupee of deposits partly repaid during the year then closing and all balances unclaimed for more than three years are, at the close of March every year credited to Government. The revised is based on the progress of actuals and follows the budget for the current year. In view, however, of the actuals for 1935-36 the budget has been fixed at Trs.50 only.

Fees for Government audit.—These are for the audit of the accounts of the private and wards estates by the Examiner, Local Accounts. The receipts depend on the amount of work done by the Examiner of Local Accounts in private and wards estates. The revised and the budget follow the original estimate for 1936-37 and call for no remarks. The decrease as compared with the actuals for 1935-36 is due to a reduction in the periods of audit of the accounts of the Bijni and Mechpara Ward's Estates.

Miscellaneous.—Receipts from staging bungalows are the main item of receipts under this head. The revised follows the original estimate for 1936-37 and calls for no remark.

As a result of provincial autonomy miscellaneous receipts in the Frontier Tracts which have hitherto been credited to the central budget will now be credited to provincial and this accounts for the slight increase in the budget.

Contribution for economic development of rural areas.—It is proposed to place a sum of Trs. 15 out of the Government of Indias' grant at the disposal of Commissioners and district officers to be used in their discretion. The actual expenditure will appear under the head " General Administration ".

Recoveries of overpayments.—Cash recoveries of service payments in previous years where the charges were debited to departments not having a corresponding receipt head, are shown under this head. Receipts are very uncertain. The revised and the budget have been framed on the progress of recent actuals.

Deduct—Refunds.—The refund of unclaimed deposits is the main item of expenditure under this head. The revised and the budget follow the original estimate for 1936-37 and call for no remark.

Expenditure

Rewards for destruction of wild animals.—The revised and the budget follow the original estimate for 1936-37 and call for no remark.

Miscellaneous Durbar charges.—This represents charges on account of presents to hill tribes, entertainment of their envoys and chiefs and other miscellaneous charges. Expenditure in connection with the Silver Jubilee celebrations accounted for the abnormal increase in the actuals of 1935-36. The slight decrease in the revised is due to economy, while the provincialization of the Frontier Tracts under the new constitution accounts for the increase in the budget.

Donations for charitable purposes.—This represents the charges on account of passage and diet money of lunatics and lepers, charges for the relief of distress, burial charges of paupers and contributions to certain societies (*i.e.*, St. Andrew's Colonial Home at Kalimpong and the poor Asylum at Dibrugarh). The nature of these charges is very uncertain. The fall in the revised is due to smaller expenditure.

The budget follows the original estimate for 1936-37 and calls for no remark.

Petty establisments.—This represents charges on account of (1) Circuit and Sessions Houses, (2) Secretariat Hill establishment, (3) Ward's Lake establishment, (4) Transport and commissariat establishment, (5) Market establishments, (6) Town improvement establishments and (7) Certain other miscellaneous charges.

The slight fall in the revised is due to petty savings under various detailed heads.

Charges on account of transport and commissariat establishments in the Frontier Tracts have become provincial under the new constitution and account for the increase in the budget.

Irrecoverable temporary loans written off.—This represents debit of loans or advances written off as irrecoverable. A determined effort is being made to clear up the position with regard to outstanding agricultural loans. This involves a considerable provision in the revised and the budget for writing off irrecoverable dues. The revised and the budget are based on the estimates of District Officers.

Rates and taxes.—This represents municipal taxes on Government buildings occupied by more than one department. The increase in the revised and the budget is due to the construction of new buildings for certain offices in Shillong which were previously accommodated in hired houses and for new offices necessitated by the introduction of provincial autonomy.

Contributions.—Contributions to local bodies for general purposes and to the Tangla-Belsiri-Rangapara Railway and charges in connection with guarantees to the Telegraph Department are the main items of expenditure under this head.

The decrease in the revised is due mainly to the payment of a smaller contribution to the Tangla-Belsiri-Rangapara Railway owing to the increase in the income of the railway (Trs. 21), The contribution varies according to the estimates received from the railway authorities of the amount likely to be paid to the above railway as contribution.

The small increase of Trs. 1 in the budget as compared with the original estimate for 1936-37 is the net result of the following variations :—

(*a*) Increased guarantee payable to the Telegraph Department for certain telegraph offices in the Frontier Tracts which have become a provincial charge under the new constitution (+ Trs. 10):

(*b*) Inclusion of the following new schemes details of which are given in Appendix A :—

(1) Formation of a small town at Nalbari (+Trs. 2).

(2) filling up of certain borrow pits in the Palashbari small town (+Trs. 3).

(3) grant to the village development fund for village reconstruction and up lift (+Trs, 10).

(*c*) Decrease in the contribution payable to the Tangla-Belsiri-Rangapara Railway (—Trs. 21).

(*d*) Postponement from 1936-37 of the scheme for filling up borrow pits in the Palashbari small town(—Trs. 3).

63—Extraordinary charges

(GRANT No. 30)

	Actuals			Budget 1936-37	Revised 1936-37	Budget 1937-38
	1933-34	1934-35	1935-36			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Expenditure in connection with retrenched personnel.	55	22	8	...	3	...

The provision under this head represents the leave salary and travelling allowance of Government servants whose posts were retrenched. The revised includes a provision of Trs. 3 for payment of leave salary of a certain officer which was not foreseen at the time when the budget was framed.

No provision is required in the budget for 1937-38 as it has been definitely ascertained that there are now no officers in receipt of the retrenchment concessions.

Loans and advances by Provincial Government

(GRANT No. 31)

—	Budget, 1936-37		Revised, 1936-37		Budget, 1937-38	
	Advances	Repay-ments	Advances	Repay-ments	Advances	Repay-ments
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
LOANS AND ADVANCES BEARING INTEREST						
Loans to cultivators and local bodies, etc.						
Advances to cultivators under the Land Improvement Loans Act	2	3	...	4	2	3
Advances to cultivators under Agriculturists' Loans Act	50	6,00	30	4,50	30	4,45
Advances to Co-operative Societies ...	...	22	...	14	...	10
Loans to municipal and other public bodies	75	20	1,49	17	77	72
Miscellaneous loans and advances (Industrial loans)	15	5	15	8	15	9
Loans to landholders	...	28	...	22	...	27
Loans to Government servants						
House building advances	...	...	...	...	1,50	1,75
Advances for purchase of motor cars ...	...	...	...	...	40	56
Ditto—of other conveyances	...	...	...	...	4	3
Other advances	...	...	...	...	1	...
ADVANCES NOT BEARING INTEREST						
Advances Repayable—						
Objection book advances	...	...	...	...	1,25	1,25
Total ...	1,42	6,78	1,94	5,15	4,44	9,25

The details below show how the Provincial advances and loan account now stands

—	Loans under the Agriculturists' Loans Act	Loans under the Land Improvement Loans Act	Loans under the Co-operative Societies Act	Loans to Indian States	Loans to landholders and notabilities	Loans to local bodies	Miscellaneous loans	Total
1	2	3	4	5	6	7	8	9
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Balance on 1st April 1936	11,09	16	74	...	2,38	1,78	19	16,34
Advances in 1936-37	30	...	...	...	...	1,49	15	1,94
Total ...	11,39	16	74	...	2,38	3,27	34	18,28
Recoveries in 1936-37	4,50	4	14	...	22	17	8	5,15
Balance on 1st April 1937	6,89	12	60	...	2,16	3,10	26	13,13
Advances in 1937-38	30	2	...	...	...	77	15	1,24
Total ...	7,19	14	60	...	2,16	3,87	41	14,37
Recoveries in 1937-38	4,45	3	10	...	27	72	9	5,66
Balance on 31st March 1938 ...	2,74	11	50	...	1,89	3,15	32	8,71

Loans and advances to cultivators and local bodies, etc.—It will be seen from the above statement that of the loans made by Government to local bodies, to agriculturists and to co-operative and other societies, the amount outstanding on the 31st March 1936 was Trs. 16,34.

The important variations are explained below :—

Advances to cultivators under the Land Improvement Loans Act

Advances.—The original estimate for 1936-37 included a provision of Rs. 2,000 for advances to cultivators for improvement of land but no demand having been received for such loans the amount has been omitted in the revised.

In the budget for **1937-38** the original estimate for **1936-37** only has been repeated.

Repayments.—On the basis of actuals a slight increase of recoveries has been anticipated in the revised. The budget follows the original estimate for 1936-37.

Advances to cultivators under Agriculturists' Loans Act

Advances.—The original estimate for 1936-37 provided Trs. 50 for agricultural loans but the revised has been fixed at Trs. 30 due to smaller demands. The budget for 1937-38 follows the revised for 1936-37.

Repayments.—The balance of agricultural loans outstanding on 1st April 1936 was Trs. 11,09. A determined effort is being made to clear up the position with regard to outstanding loans and consequently recoveries in the original estimate for 1936-37 were estimated to be Trs. 6,00 including Trs. 3,00 which was the amount of loans which it was estimated would be written off during the year and the debit on account of which would appear under the expenditure head "57.—Miscellaneous". Before a remission is sanctioned a District or Subdivisional Officer is required to satisfy himself that adequate steps were taken to recover the dues and that they are actually irrecoverable. This involves a lengthy process and consequently the budgetted amount could not be utilised in full. The revised has, therefore, been fixed at Trs. 4,50 including Trs. 1,60 for remissions.

The budget for 1937-38 provides Trs. 4,45 including Trs. 2,46 for remissions on the recommendation of District Officers. The amount written off will appear under "57.—Miscellaneous" as expenditure with a corresponding credit under this head and hence the transactions are mere paper adjustments only.

Loans to Co-operative Societies

Advances.—There being no demand no provision has been made for such loans.

Repayments.—Balance of loans outstanding on 1st April 1936 was Trs. 74. The recoveries in the revised and the budget are based on the repayment of the usual instalments.

Loans to municipal and other public bodies

Advances.—The original estimate for 1936-37 provided Trs. 75, *e.g.*, for the 2nd instalment of the loan to Jorhat Local Board (Trs. 25) and a loan to Shillong Municipal Board (Trs. 50) but the loan was not required during the year by the Shillong Municipal Board as the scheme for a sewerage system in the town had not advanced to the stage necessitating the taking of a loan.

The increase in the revised is due to the grant of the following additional loans with the approval of the Legislative Council in the September 1936 Session :—

	Trs.
Silchar Municipal Board	54
Karimganj Municipal Board	5
Jorhat Municipal Board	15
South Sylhet Local Board	5
North Sylhet Local Board	45
	1,24

The budget provides for loans to the following local bodies :—

	Trs.	
Jorhat Local Board	13	(3rd instalment of loan sanctioned in 1935-36).
Karimganj Municipal Board	4	
Tezpur Municipal Board	15	
Shillong Municipal Board	45	
	77	

Repayments.—The recoveries represent the equated instalments of repayments of loans by the local bodies. The slight decrease in the revised is based on the progress of actuals.

The increase in the budget is due to further loans sanctioned during 1936-37.

Miscellaneous loans and advances (Industrial loans)

Advances.—The provision is meant for grant of loans to encourage small industrial enterprises in the province by individuals.

The revised and the budget follow the original estimate for 1936-37 and call for no remarks.

Repayments.—The increase in the revised and the budget is due to increased recoveries owing to the grant of new loans.

Loans to landholders

Advances.—There being no demand no provision has been made.

Repayments.—This represents the equated instalment of repayments of the loans issued to the Bijni Raj Ward's Estate and certain other estates.

Loans to Government servants.—As explained before under the head " Interest " this Government has become responsible under the new constitution for the grant of advances for the purchase of conveyances, and the construction and purchase of houses, etc. The budget for 1937-38, therefore, provides for advances and recoveries of Trs. 1,95 and Trs. 2,34, respectively on account of advances for house building, motor car and other conveyances, etc.

Advances Repayable—Objection-book advances.—This represents moneys advanced for miscellaneous purpose under special authority and recoverable in cash. They are mainly advances of pay and travelling allowances sanctioned on transfer of an officer from one station to another. With the advent of provincial autonomy Government have become responsible for the provision for these advances. The budget provides Trs. 1,25 and this figure appears on both the receipt and the expenditure sides.

XLIX.—Grants-in-aid from Central Government.

1	Actuals 1933-34 (2)	1934-35 (3)	1935-36 (4)	Budget, 1936-37 (5)	Revised, 1936-37 (6)	Budget, 1937-38 (7)
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Grant-in-aid to Assam Government ...	...	...	...	...	...	30,00
Total	...	...	...	...	...	30,00

This represents the sum prescribed by His Majesty in Council, under Section 142 of the Government of India Act, 1935, that shall be charged on the revenues of the Federation in each year as a grant-in-aid of the revenues of Assam. In accordance with paragraph 9 of the Government of India (Distribution of Revenues) Order, 1936, Assam will get a recurring grant-in-aid of Trs. 30,00 a year with effect from the 1st April 1937 and this amount has been provided in the budget.

L.—Miscellaneous adjustment between Central and provincial Government.

—	Actuals.			Budget, 1936-37	Revised, 1936-37	Budget, 1937-38
	1933-34	1934-35	1935-36			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Share of Assam Government on account of Jute duty	...	8,54	8,18	8,88	8,71	11,16
Total	...	8,54	8,18	8,88	8,71	11,16

This represents Assam Government's share of the export duty on jute or jute products assigned in proportion to the amount of jute grown in Assam. Up till 1936-37 the proportion of the net proceeds in each year to provinces was 50 per cent. but the proportion has been raised with effect from 1st April 1937 to 62½ per cent. in accordance with paragraph 8 of the Government of India (Distribution of Revenues) Order, 1936, under sub-section (2) of section 140 of the Government of India Act, 1935, and this accounts for the increase in the budget.

APPENDIX A

STATEMENT SHOWING TOTAL AMOUNT PASSED BY GOVERNMENT AND INCLUDED IN THE BUDGET FOR 1937-38

Departments	Major head under which provision is required	Non-recurring (ultimate)	Non-recurring (required in 1937-38)	Recurring (ultimate)	Recurring (required in 1937-38)	Remarks
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	
Public Works Department..	18B.—Navigation, Embankments and Drainage Works.	7,128	7,128	...	...	
Judicial	27.—Administration of Justice.	...	...	5,000	4,000	
	50.—Civil Works ...	8,700	8,700	...	...	
	Total—Judicial ...	8,700	8,700	5,000	4,000	
Jails	28.—Jails ...	...	...	...	...	
	50.—Civil Works ...	7,153	7,153	...	...	
	Total—Jails ...	7,153	7,153	...	...	
Police	29.—Police ...	3,280	...	3,387	...	
	50.—Civil Works ...	8,973	8,973	...	...	
	Total—Police ...	12,253	8,973	3,387	...	
Scientific Departments ...	36.—Scientific Departments.	10,000	10,000	...	...	
Education	37.—Education—European and Anglo-Indian.	4,000	4,000	960	200	
,, ...	37.—Education (other than European.)	19,300	19,300	1,36,235	96,846	
Medical	38.—Medical ...	13,500	13,500	29,714	17,084	
Public Health ...	39.—Public Health...	24,485	20,826	22,624	10,812	
Agriculture	40.—Agriculture ...	11,500	11,500	4,434	1,456	
Industries	43.—Industries ...	...	...	4,000	4,000	
Miscellaneous Departments	47.—Miscellaneous Departments.	...	...	5,746	2,084	
Public Works Department...	50.—Civil Works ...	5,773	5,773	...	...	
Miscellaneous ...	57.—Miscellaneous ...	14,800	14,800	...	...	
	50.—Civil Works ...	10,500	10,500	...	...	
	Total—Miscellaneous	25,300	25 300	...	...	
Finance Department ...	Provincial Loans and Advances.	2,000	...	...	...	
	Grand Total ...	1,51,092	1,42,153	2,12,100	1,36,482	

LIST OF NEW SCHEMES PASSED BY GOVERNMENT AND INCLUDED IN THE BUDGET FOR 1937-38.

Major head and sub-head under which provision should be made	Nature of scheme	Estimate of ultimate cost			Estimate of expenditure in 1937-38			Remarks
		Non-recurring	Recurring	Total	Non-recurring	Recurring	Total	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	NAVIGATION, EMBANKMENT AND DRAINAGE WORKS							
18B.—Navigation, Embankment and Drainage Works—Extensions and Improvements.	Protecting the bank of the river Kullong from erosion in the Nowgong town.	7,128	...	7,128	7,128	...	7,128	The river Kullong is striking a part of the bank on which the Nowgong town stands at an angle greater than the natural soil can stand. The consequence is that the river is gradually cutting the bank and threatening a portion of the town. The present proposal is to pitch the affected section of the bank and as the current is not excessive it is anticipated that the work will divert the stream sufficiently to have a lasting effect and prevent further damage.
	Total 18B—Navigation, etc....	7,128	...	7,128	7,128	...	7,128	
	JUDICIAL							
27.—Administration of Justice—Mufassil Establishment—Contingencies—Fees to other Pleaders.	Restoration of fees of outside pleaders.	...	5,000	5,000	...	4,000	4,000	The rates of daily fees of associate pleaders were reduced, as a measure of retrenchment, in 1931 from Rs. 20 to Rs. 10. The lawyers concerned have submitted several representations for the restoration of the old rates of fees. As the cuts in the salaries of Government officers have been restored it is considered desirable that the fees allowed to pleaders entrusted with Government briefs should be revised. It is proposed to raise the fees for associate pleaders from Rs. 10 to Rs. 16 per diem.

50.—Civil Works—Administration of Justice.	Construction of a Court building for the Subordinate Judge and Assistant Sessions Judge, Assam Valley Districts at Gauhati.	8,700	...	8,700	8,700	...	8,700	The Judge, Assam Valley Districts, has long been pressing for a Court building for the Subordinate Judge and Assistant Sessions Judge at Gauhati but the project has been deferred partly for want of a suitable site and partly on account of financial stringency. Under the existing arrangement when both the Judge and the Assistant Sessions Judge happen to be at the headquarters at the same time, the latter holds Court in the Curzon Hall on payment of Rs. 3 hire *per diem*. The Presiding Officer must, however, vacate the hall punctually at 5 p.m. even though he may be in the midst of delivery of his charge to the Jury or of the examination of a witness. This is undignified and results in grave inconvenience. The Hon'ble Judicial Minister has by a recent local inspection found a suitable site on which the proposed building is to be constructed and the paramount necessity of the proper administration of justice is held to justify the expenditure involved, which is non-recurring. A plan and estimate have been obtained and administrative approval accorded.
	Total 27.—Administration of Justice.	8,700	5,000	13,700	8,700	4,000	12,700	
	JAILS							
28.—Jails and Convict Settlements—50.—Civil Works	Construction of a new factory in the Nowgong Jail.	7,153	...	7,153	7,153	...	7,153	The present factory is extremely old and dilapidated beyond repairs. A new up-to-date factory is urgently required.
	Total 28.—Jails ...	7,153	...	7,153	7,153	...	7,153	

LIST OF NEW SCHEMES PASSED BY GOVERNMENT AND INCLUDED IN THE BUDGET FOR 1937-38—*contd.*

Major-head and sub-head under which provision should be made	Nature of scheme	Estimate of ultimate cost			Estimate of expenditure in 1937-38			Remarks
		Non-recurring	Recurring	Total	Non-recurring	Recurring	Total	
1	2	3	4	5	6	7	8	9
	POLICE DEPARTMENT	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
29.—Police—District Executive Force—District Police.	Conversion of the Tarabari out-post in the Kamrup district into a Police Station.	231 for 1st kit *plus* Rs. 3,049 for buildings. =Rs. 3,280	3,387	6,667	...	...	...	Since 1925 the unsatisfactory police control of the Bogribari and Chenga mauzas within the jurisdiction of Barpeta Police station showed unmistakably the necessity for the establishment of another police station in that neighbourhood. These two mauzas lie at the extreme south of the jurisdiction, at about 25 miles from Barpeta. Communications in the area are practically non-existent, save by boat, a circumstance which not only handicaps the progress of police investigations, but has led undoubtedly to a whole-sale failure to report crime. Questions raised in the Legislative Council sessions of July 1927 and September 1928 shewed that the necessity for more effective police control in the areas was fully realized by the general public as well as by the department. The investigating staff at Barpeta was found to be hopelessly inadequate to cope with the situation, so as a temporary measure 1 sub-inspector, 1 head constable and 6 constables were attached to the thana staff. Owing however to the remoteness of the thana this measure did not prove fully effective and it was found essential to open an investigating centre at a more convenient site. Accordingly in 1932 a temporary outpost was sanctioned at Tarabari, dependent on Barpeta police station, in 1932. The scheme involves no extra expenditure in 1937-38 as the necessary buildings were constructed in 1933-34 and the staff of 1 sub-inspector, 1 assistant sub-inspector and 6 constables sanctioned for the out-post has since been made permanent. The high percentage of crime reported fully justifies the conversion of the existing out post at Tarabari into an independent police station.

50.—Civil Works.	The splitting up of the Jaldhup police station into two—one at Beanibazar and the other at Barlekha.	8,973	...	8,973	8,973	...	8,973	The Jaldhup police station in the Sylhet district is a very unwieldy thana. It comprises an area of 257 sq. miles with a population of 161,834. The huge area militates against the efficient transaction of police work and the investigation of cases is often delayed. The crime figures are also very high in comparison with other police stations of the province, the average being 354 for the 5 years from 1930 to 1934. The thana staff now consists of 2 sub-inspectors, 2 assistant sub-inspectors and 12 constables. For the sake of efficient police administration it is therefore proposed to split up this police station into two—one at Beanibazar and the other at Barlekha. In order to make the two thanas almost equal in size, it is also proposed to transfer a portion of the Karimganj police station—an area of about 33 sq. miles with a population of 22,512—to the new police station of Beanibazar which would comprise a total area of 155·7 sq. miles with a population of 97,344, while the proposed Barlekha thana will have an area of 135 sq. miles and a population of about 87,000. The existing staff will be distributed equally between the proposed police stations and no extra hand will be necessary. The construction of thana buildings with necessary staff quarters at Barlekha is estimated to cost Rs. 5,748 and the cost for the acquisition of land there is Rs. 225. The buildings of the Beanibazar tahsil office, which has since been shifted to Hakaluki, will be available for the proposed police station there and the necessary additions and alterations to adapt them for the thana purposes are likely to cost Rs. 3,000.
	Total 29.—Police ...	12,253	3,387	15,640	8,973	...	8,973	

LIST OF NEW SCHEMES PASSED BY GOVERNMENT AND INCLUDED IN THE BUDGET FOR 1937-38—*contd.*

Major head and sub-head under which provision should be made	Nature of scheme	Estimate of ultimate cost			Estimate of expenditure in 1937-38			Remarks
		Non-securring	Recurring	Total	Non-recurriug	Recurring	Total	
1	2	3	4	5	6	7	8	9
	SCIENTIFIC DEPARTMENTS	Rs.	R.	Rs.	Rs.	Rs.	Rs.	
36.—Scientific Departments—B.—Museums.	Grant-in-aid to the Assam Museum Board for the construction of a Provincial Museum at Gauhati.	10,000	...	10,000	10,000	...	10,000	A project to establish a Museum at Gauhati for the preservation of the antiquarian relics already collected or which might be collected in future was considered by the Government of Assam some years ago. A suitable site on the south bank of the Dighali Pukhri was reserved for the purpose and a rough project estimated to cost Rs. 64,700 was prepared and approved but owing to financial stringency the matter had to be postponed. In 1934, a representative committee with Rai Bahadur K. L. Barua, C.I.E., as president was formed to collect donations and to appeal for funds for the purpose. As a result of this appeal, a sum of Rs. 9,700 has been subscribed by the public. Unfortunately this sum is not sufficient to enable the committee to enter into a contract for the construction of a suitable building. Plans for such a building have been prepared and the smallest sum for which a suitable building can be erected has been estimated at Rs. 20,000. If the committee had this sum in hand they could start work at once on the building which will be so designed as to be capable of further expansion without interfering with the harmony of the design. The committee consider that unless Government can help them with a grant of Rs. 10,000 it is impossible to proceed with the scheme and that the only course open to them will be to return the subscriptions already paid to the subscribers. As the public have subscribed practically half the cost of the building Government consider that this is a fit case for the grant of the other half of the cost and it is therefore proposed to give the committee a grant of Rs. 10,000.
	Total 36.—Scientific Deptts....	10,000	...	10,000	10,000	...	10,000	

	EDUCATION (EUROPEAN AND ANGLO-INDIAN)							
37.—Education—European and Anglo-Indian—Direct grant to Non-Government European and Anglo-Indian Secondary Schools.	*Lump sum grant for capital* expenditure for Anglo-Indian and European Schools.	4,000	...	4,000	4,000	...	4,000	The Board of Anglo-Indian and European Education at their meeting held on 15th October 1935 endorsed the suggestion of Brother Roe that some lump provision should be made for capital expenditure on Anglo-Indian and European Schools. A small sum of Rs. 4,000 has been provided in the budget for the purpose.
37.—Education—European and Anglo-Indian—Scholarships.	Award of a scholarship to an Anglo-Indian or European girl for collegiate, etc., education.	...	960	960	...	200	200	The Board of Anglo-Indian and European Education recommended that one leaving scholarship for further (Collegiate, etc.) education should for the present be awarded on the results of the Senior Cambridge Certificate Examination to the best girl from the Anglo-Indian Girls' Schools.
	Total—37—Education (European and Anglo-Indian.)	4,000	960	4,960	4,000	200	4,200	
	EDUCATION (OTHER THAN EUROPEAN AND ANGLO-INDIAN)							
37—Education—University—Fees—Government Arts Colleges.	Remission of fees ...	...	672	672	...	140	140	At present a maximum of eight free-studentships for men and four for women may remain current at any one time in each college, *i.e.*, 24 in the two Arts Colleges, the cost thereof being Rs. 2,016 approximately. The number appears to be too small in consideration of the enrolment in the colleges. It is proposed that another additional free-studentship for men should be awarded in the first year class in each college, this being re-awardable either to the original holders or to more deserving candidates in the 2nd, 3rd and 4th year classes. There will then be a total of 32 free-studentships in all in the colleges.
37.—Education—University—Grants-in-aid.	Grants to non-Government Colleges	...	2,400	2,400	...	2,000	2,000	Some of the private colleges have shown commendable self-help. One college is starting the degree classes while another proposes to open a female section. It is therefore proposed to help them by giving small grants.

LIST OF NEW SCHEMES PASSED BY GOVERNMENT AND INCLUDED IN THE BUDGET FOR 1937-38—*contd.*

Major head and sub-head under which provision should be made	Nature of scheme	Estimate of ultimate cost			Estimate of expenditure in 1937-38			Remarks
		Non-recurring	Recurring	Total	Non-recurring	Recurring	Total	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
37.—Education—Secondary—Government Secondary Schools for Boys.	Establishment of a Government Middle English School for the Mikirs at Tika in the Mikir Hills.	500	1,920	2,420	500	250	750	Tika is in the Nowgong district about 30 miles from Kampur. There are 12 Government Lower Primary Schools, 2 Mission and 4 venture schools in the neighbourhood. The A. B. Mission has already opened classes III and IV in connection with the Tika Primary School. The total enrolment of the schools is 467. There are 7 boys in class III and 4 in class IV. The Sub-Inspector of Schools, Mikir Hills, expects about 20 pupils next year. About one dozen boys of this locality read in the Golaghat Mission Middle English School ; some of them are sure to come to Tika if there is a Middle English School there. The present building of the Tika Primary School is unsuitable and requires replacement. It is reported that the local people are ready to give a suitable building at their own cost for a Middle English School. If education is to make any headway in these hills there must be one Middle School now at a suitable centre so that there may be a supply of qualified teachers for the Mikir Primary Schools.

37.—Education—Government Secondary Schools—*Secondary Schools for Girls.*	Establishment of a *Government hostel for the Government* Girl's High School, Dibrugarh.	...	647	647	...	324	324	At present there is an aided hostel attached to the school, which receives a monthly grant in aid of Rs. 50. For the better management of the hostel it is necessary that the present hostel buildings should be rented and the hostel managed by Government. The proposal involves the following extra expenditure :— (1) One matron on Rs. 25 per mensem. (2) One cook on „ 11 per mensem. (3) One servant on „ 11 per mensem. (4) Municipal taxes on the building Rs. 83 annually. The cost of renting the present hostel buildings on Rs. 50 per mensem will be met from savings in the grant-in-aid now paid to the hostel.
37.—Education—Secondary—Direct grants to non-Government Secondary Schools.	Lump provision for new schools to be brought on to the aided list and for giving increased grants to certain deserving schools.	...	40,000	40,000	...	20,000	20,000	There are many schools which should be brought at to the aided list. Some existing aided schools are also badly in need of increased grants.
37.—Education—Direct grants to non-Government secondary schools—Non-recurring grants-building grants.	Extension of the Mission Girls' High School, Shillong.	3,500	...	3,500	3,500	...	3,500	This is the only high school in the province specially adapted for the needs of the hill girls. The school was opened in 1926 with an enrolment of 326 pupils. The number of pupils in 1936 stands at 634. Since the opening of the school no extension has been done to the school building. To avoid over-crowding it is now proposed to add four rooms to the existing building at an estimated cost of Rs. 5,861. The Managing Committee of the school ask for a grant of Rs. 4,000 but Government propose to give a grant of Rs. 3,500 only ; the rest will be borne by the mission authorities.
37.—Education—Secondary Education—Direct grants to non-Government Secondary Schools.	Grant-in-aid to the Kanaighat Boys' High School.	1,000	...	1,000	1,000	...	1,000	A boys' high school with the four top classes has been started at Kanaighat and the school urgently requires assistance. It is proposed to help the school with a non-recurring grant of Rs. 1,000 for the construction of a building.

LIST OF NEW SCHEMES PASSED BY GOVERNMENT AND INCLUDED IN THE BUDGET FOR 1937-38—*contd.*

Major head and sub-head under which provision should be made	Nature of scheme	Estimate of the ultimate cost			Estimate of expenditure in 1937-38			Remarks
		Non-recurring	Recurring	Total	Non-recurring	Recurring	Total	
1	2	3	4	5	6	7	8	9
	EDUCATION—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
37.—Education—F.—Direct grants to Non-Government Secondary Schools.	Grants-in-aid to Girls' Schools	......	8,400	8,400	......	8,400	8,400	The closure of the Mission Girls' High School at Habiganj, Sylhet and Karimganj makes it necessary to replace them at once. Rupees 2,400 is required for Habiganj, Rs. 2,400 for Sylhet and Rs. 1,200 for Karimganj. It is also proposed to make grants to the schools at Panbazar, Gauhati (Rs. 1,800) and Maulvibazar (Rs. 600).
37.—Education—H.—Works—Secondary—Original Works—In Charge of Civil Officers.	Petty works in connection with Government Secondary schools.	5,000	......	5,000	5,000	......	5,000	Many secondary schools are desperately in need of extension. In some cases the classes have to be held in two shifts or the children are crowded into rooms intended for half the number.
37.—Education—Primary Education—Government Primary Schools—Primary Schools for boys.	Conversion of a "B" class Tea Garden School into "A" class.	1,350	558	1,908	1,350	279	1,629	It is proposed to convert a "B" class Tea Garden School into "A" class with effect from 1st October 1937. The cost is estimated as follows:— Rs. 3 teachers at Rs. 15 per head per month. 540 Contingency ... 18 558 a year. Purchase of books, maps, etc. 50 Purchase and repair of furniture 50 Petty construction ... 1,250 1,350
37.—Education—J.—Grants to Local Bodies for Primary Education.	Provision for expansion of Primary education.	......	50,000	50,000	......	50,000	50,000	A provision of Rs 50,000 is made to enable the Local Bodies to arrange for expansion of primary education.

37.--Education—Primary Education—Direct grants to non-Government Primary Schools.	Establishment of "B" class Tea Garden Schools.	1,200	1,200	2,400	1,200	600	1,800	It is proposed to establish 8 "B" class Tea Garden Schools and to sanction additional maintenance grant to 2 existing schools, with effect from 1st October 1937. The cost is estimated as follows :— Rs. Maintenance grant for 10 schools at Rs. 10 per school per month. 1,200 Non-recurring grants for 8 new schools at Rs. 150 each. 1,200 2,400
37.—Education—Government Special Schools, Sylhet Madrasa.	Institution of Title Classes in Sylhet Madrasa.	750	11,665	12,415	750	2,160	2,910	A long pending scheme, framed and recommended by a conference, designed to meet a popular demand and satisfy the idea of a liberal Islamic education. It was passed by the late Council and sanctioned by Government, and even additional rooms were built for the accommodation of the classes ; but the whole scheme was postponed for financial reasons. The cost has now been reduced to a minimum. Details of recurring budget expenditure for 1937-38 are given below :— Rs. 1. Difference of pay of one officer in Class II, Assam Educational Service, to be promoted to Class I, Assam Educational Service at Rs. 25 per month for 6 months ... .. 150 2. Difference of pay of one officer in Class III, Assam School Service to be promoted to Class II, Assam Educational Service, (Above) at Rs. 5 per month for 6 months .. ... 30 3. Appointment of an outsider in Class III, Assam School Service (Above) at Rs. 75 per month for 6 months ... ... 450 4. Appointment of a Senior Maulana at Rs. 250 (fixed) per month for 6 months .. ... 1,500 5. Appointment of a Junior Maulana at Rs 200 (fixed) per month for 6 months ... ... 1,200 6. Contingency at Rs. 5 per month for 6 months. 30 3,360 *Deduct* pay of Junior Maulana Rs. 200 per month for 6 months —not to be entertained during 1937-38 ... ... 1,200 2,160

LIST OF NEW SCHEMES PASSED BY GOVERNMENT AND INCLUDED IN THE BUDGET FOR 1937-38—*contd.*

Major head and sub-head under which provision should be made	Nature of scheme	Estimate of ultimate cost			Estimate of expenditure in 1937-38			Remarks
		Non-recurring	Recurring	Total	Non-recurring	Recurring	Total	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs	Rs.	Rs.	Rs.	
37.—Education — Special — Direct grants to non-Government Special schools.	Recurring grants to some Madrasas newly brought on the aided list in 1935-36.	...	2,520	2,520	...	2,520	2,520	It is urgently necessary to give grants to some Madrasas. During 1935-36 in order to meet their very urgent demands, temporary grants were given by reducing the grants of certain secondary schools. It is essential to restore the deductions and therefore the new grants-in-aid totalling Rs. 2,520 are required.
37.—Education—Special Direct grants to Non-Government Special Schools.	Lump provision for new Madrasas to be brought on to the Aided list and to give increased grants to existing Madrasas.	3,000	7,000	10,000	3,000	7,000	10,000	An additional recurring grant of Rs. 7,000 is required for grants to new Madrasas and for increased grants to existing Madrasas that are badly in need and of Rs. 3,000 for building grants on the ground that there is a very strong demand from the Muslim community for these secondary institutions which are very popular and giving impetus to education among the community.
Ditto	To renew the grant to the Jagannath Barua Aryya Bidyalai and to increase the grant to the Commercial School, Gauhati.	...	600	600	...	600	600	An additional grant of Rs. 600 is required to renew the grant to the Jagannath Barua Aryya Bidyalaiya and to increase the grant to the Commercial School, Gauhati.
37.—Education—Inspection—Pay of Establishment.	Strengthening of the Subordinate Inspecting Staff.	...	4,569	4,569	...	1,704	1,704	The necessity for strengthening the Subordinate Inspecting Staff was explained in schemes placed before the Council for inclusion in the budgets for 1930-31 and 1935-36. With increase in the number of schools the present requirement at 70 schools per Sub-Inspector has increased to 35. It is proposed

however for financial reasons to appoint two sub-inspectors and two chaprasis only and the cost is estimated as follows :—

	Rs.
Ultimate	
Pay of two sub-inspectors in class III of the Assam School Service (average cost of one post being Rs. 120·62).	2,895
Their travelling allowance ...	1,200
Pay of two chaprasis	354
Their travelling allowance ...	120
Total ...	4,569
For 1937-38 for 6 months :—	
Pay of two sub-inspectors ...	900
Their travelling allowance ...	600
Pay of two chaprasis	144
Their travelling allowance ...	60
Total ...	1,704

37.—Education—General charges—Scholarships.	Post-graduate scholarships	...	984	984	...	369	369	The two post-graduate scholarships which were previously awarded annually under the Education Department Rules had to be held in abeyance in 1932 as a measure of retrenchment. There has been pressure both in the Council and outside for the revival of these scholarships. As the financial position has not improved it is proposed to revive one scholarship only from next year.
37—Education—E. General—Scholarships.	Restoration of Assam Engineering Scholarships tenable at the Dacca School of Engineering.	...	3,100	3,100	...	500	500	With only two scholarships it is impossible to deal adequately with the demands of Muhammadans and Scheduled castes and also to do justice to cases of exceptional merit.

LIST OF NEW SCHEMES PASSED BY GOVERNMENT AND INCLUDED IN THE BUDGET FOR 1937-38—*contd.*

Major head and sub-head under which provision should be made	Nature of scheme	Estimate of ultimate cost			Estimate of expenditure for 1937-38			Remarks
		Non-recurring	Recurring	Total	Non-recurring	Recurring	Total	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
37.—Education—Miscellaneous—Text Book Committee charges—Production of books.	Production of text books in Assamese.	3,000	...	3,000	3,000	...	3,000	Under the new Matriculation Regulations of the Calcutta University which have effect in relation to the Matriculation Examination to be held in 1940, instruction in high schools should have been given through the medium of vernacular from the school year 1937-38. But for want of Assamese text books the University had to be requested to postpone the operation of those Regulations so far as they relate to the medium of instruction in the case of Assamese high schools until suitable Assamese text books can be published and approved by the University. With a view to hasten the production of good text books in Assamese it is proposed to get the required books written or translated by departmental arrangement, to pay the authors or translators a lump sum for their work and to have the publication printed by some reliable firm on a half profit-sharing basis. It is proposed to allot a sum of Rs. 3,000 for the purpose.
	Total 37—Education ...	19,300	1,36,235	1,55,535	19,300	96,846	1,16,146	

MEDICAL

38.—Medical—Hospitals and *Dispensaries—Ordinary* Dispensaries—Pay of *establishment—Night* attendants.	Provision of seven night attendants *in certain State* hospitals in Assam on Rs. 20—1—30 per mensem each.	...	2,226	2,226	...	840	840	At present there is no provision for attendants in the State hospitals in this province for nursing and watching the patients at night. A doctor is available on the premises and there is a compounder on night duty in the larger hospitals. The doctor or the compounder can only be called or awakened either by the choukidar or by a convalescent patient in the case of an emergency provided they are not asleep. This arrangement is quite unsatisfactory. It is therefore considered urgently and essentially necessary to provide the State hospitals with night attendants for watching and nursing the patients and for preventing the occurrence of any accident at night. It was accordingly proposed to entertain 7 night attendants on a time scale of pay of Rs. 20—1—30 per mensem each for the hospitals at Dibrugarh, Gauhati, Sylhet, Shillong. Two attendants are required at each of the larger hospitals at Dibrugarh, Gauhati and Sylhet and one at Shillong. These attendants must first be trained in the larger hospitals in elementary nursing and first aid and they will constitute a waking staff and will be responsible for exercising general supervision at night.
38.—Medical—Hospitals and Dispensaries—Ordinary Dispensaries—Pay of Establishment—House Surgeons and House Physicians, etc.	Appointment of one Registrar and Anæsthetist.	...	1,776	1,776	...	570	570	Under present arrangements the Surgeon in the Dibrugarh Hospital while performing operations under chloroform has to keep one eye on the operation and the other on the anæsthetist, whoever that may be, since no whole-time anæsthetist exists. This arrangement is therefore not wholly satisfactory. It is proposed to appoint a regular Anæsthetist, as in the Campbell Hospital, Calcutta. He will be instructed in the latest methods of anæsthesia, and since operation work will not take all his time he will be able to relieve the Resident Medical Officer, whose duties are over-heavy, by undertaking the duties of a Registrar, being made responsible for all records and case sheets so far as they relate to patients. With the installation of the new X'Ray apparatus work in this section tends to increase and the proposed Registrar-Anæsthetist will be able to assist in this section when he has spare time. The post will be filled by the appointment of a Sub-Assistant Surgeon, a post being added to the cadre, and he will draw the pay of that class in addition to free quarters. Pending provision of quarters he will be entitled to house rent allowance, maximum Rs. 20 per mensem. This scheme was included in the budget for 1936-37 but it was subsequently postponed for financial stringency.

LIST OF NEW SCHEMES PASSED BY GOVERNMENT AND INCLUDED IN THE BUDGET FOR 1937-38—*contd.*

Major-head and sub-head under which provision should be made	Nature of scheme	Estimate of ultimate cost			Estimate of expenditure in 1937-38			Remarks
		Non-recurring	Recurring	Total	Non-recurring	Recurring	Total	
1	2	3	4	5	6	7	8	9
	MEDICAL—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
38.—Medical—Hospitals and Dispensaries—Grants for Leprosy work at Barpeta.	Recurring and non-recurring grants for the establishment of a Leper Asylum at Barpeta.	3,000	2,000	5,000	3,000	2,000	5,000	A leprosy survey in Barpeta has shown that there is a large number of leprosy cases in the town, 50 per cent. of which are in an infective condition. The number of undetected cases may be larger. In view of this there is every possibility of the spread of the disease and the public are very anxious about the situation. So the need for the establishment of a leper asylum there has become very imperative. Unless timely action is taken the situation will become very serious. The Barpeta local board therefore propose to establish an asylum at an estimated cost of Rs. 9,604 (Rs. 6,788 recurring and Rs. 2,816 non-recurring). The Barpeta local and municipal boards will contribute a sum of Rs. 2,500 towards the construction of the building and a further sum of about Rs. 1,000 is expected from the general public for this purpose. The boards will also make an annual recurring grant of Rs 1,000 to the asylum when established. The Satra Managing Committee have also been approached for help. The board have tapped all the sources of income but are unable to establish an asylum without the help of Government.
Ditto ditto	Grant to the Committee of the King George Thanks Giving Fund (Assam Branch).	...	500	500	...	500	500	It is proposed to make a recurring grant to this committee for opening and maintaining an anti-tuberculosis clinic at the Shillong Sadar dispensary.

38.—Medical—Hospitals and Dispensaries—Grants for Leprosy work.	Recurring grant for the maintenance of the Barbheta Mission Leper Colony, Jorhat.	...	2,000	2,000	...	2,000	2,000	The Leper Colony at Jorhat established by the American Baptist Foreign Mission Society on land handed over to the Society by Government as a free gift, is functioning very satisfactorily. At present besides out-door patients 78 lepers are accommodated and treated in this colony. But its further development in the direction of increased accommodation and better arrangement for adequate care and treatment of patients is not possible for want of funds. The Society received a grant of Rs. 1,500 only from Government for the improvement of the colony since its establishment. By establishment of this colony Government have been saved considerable recurring and initial expenditure in financing a Government leper colony at Jorhat. It is therefore only reasonable that Government should help this living organization.
Ditto ditto	Recurring grant towards the maintenance of the Gauhati Leper Asylum.	...	1,074	1,074	...	1,074	1,074	A Leper Asylum was opened by the Gauhati Municipal Board in January 1934 to deal with the increasing numbers of lepers who found their way into the town. This institution is in receipt of a recurring grant of Rs. 2,537 from Government and the Gauhati Municipal and Local Boards contribute annually Rs. 1,800 and Rs 500, repectively, towards its maintenance. It has now been reported that a considerable number of patients in this institution come from areas within the jurisdiction of the Gauhati ahd Barpeta Local Boards and the Barpeta Municipal Board. It is therefore proposed to sanction an additional grant to this Asylum at a rate not exceeding Rs. 10 per mensem for each such patient subject to a maximum of Rs. 1,074 per annum corresponding to the deductions now made for the Sylhet Leper Asylum from the general purposes grants of these Boards.
38.—Medical—Grants for medical purposes.	Scheme for Government subsidized medical practitioners.	...	12,000	12,000	...	8,000	8,000	Government have decided as an experimental measure to introduce a scheme by which private qualified medical practitioners settled in particular localities selected by Government will receive a monthly subsidy of Rs. 20 to Rs. 25 per mensem each according to density of population served. Government will provide an initial outlay of about Rs. 150 in medicine and appliances for each subsidised doctor.

LIST OF NEW SCHEMES PASSED BY GOVERNMENT AND INCLUDED IN THE BUDGET FOR 1937-38—*contd.*

Major-head and sub-head under which provision should be made	Nature of scheme	Estimate of ultimate cost			Estimate of expenditure in 1937-38			Remarks
		Non-recurring	Recurring	Total	Non-recurring	Recurring	Total	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
38.—Medical—Grants for medical purposes.	Contribution towards the construction of a female ward attached to the Goalpara dispensary.	2,000	...	2,000	2,000	...	2,000	A female ward attached to the Goalpara Local Board Dispensary has been a long felt want of the people of the subdivision and one which has been recognized by Government. The Goalpara Local Board now proposes to build such a ward at an estimated cost of Rs. 5,000 and maintain it from the local fund. The Silver Jubilee Committee has allotted a sum of Rs. 1,152 only to the Board for the purpose. The Board is unable to provide the whole of the balance from its slender resources. In appreciation of the earnest endeavour of the people of Goalpara in this direction, Government propose, to make a grant of Rs. 2,000 towards the cost of the ward and also to allow the Board to use the materials of the *Kala-azar* block, attached to the Goalpara dispensary, which is now no longer in use.
38.—Medical—Medical Colleges and Schools—Medical Schools—Pay of officers—Teachers.	Appointment of one Civil Assistant Surgeon as Teacher of Hygiene and Medical Jurisprudence at the Berry-White Medical School, Dibrugarh on Rs. 150—150—160—$\frac{20}{2}$—300—$\frac{25}{2}$—400 per mensem with efficiency bars at Rs. 200 and Rs. 260 with a special pay of Rs. 75 per mensem.	...	5,700	5,700	...	1,350	1,350	The Director General, Indian Medical Service, in his notes on Medical Schools in India suggested certain standards which a Medical School should try to attain and in all of which the Berry-White Medical School, Dibrugarh, is deficient. The staff was shown as unsatisfactory in respect of number, though fair under qualifications. The adverse remark under numbers was due to the fact that all the teachers have to teach more than one subject. The major subjects which should be in charge of a whole-time teacher are medicine, surgery, anatomy, physics and chemistry these two together) but actually the teacher of medicine is required to take chemistry and Physics, the teacher of surgery has hygiene and the teacher of anatomy has medical jurisprudence. It is proposed, therefore, to relieve the teachers of the additional subjects and to appoint a whole time teacher for hygiene and medical jurisprudence and a non-medical science graduate (an M.Sc.) to teach physics and chemistry.
Ditto ditto	Appointment of one non-medical Science graduate (an M. Sc.) as Teacher of Physics and Chemistry at the Berry-White Medical School, Dibrugarh, on Rs. 125—5—150—10—250.	...	2,438	2,438	...	750	750	

38.—Medical—Medical Colleges and Schools— Medical School—contingencies—other non-contract contingencies.	Purchase of 19 Winchel Zeiss G. T. C. microscopes with attachable mechanical stage and triple nose piece for the Berry-White Medical School, Dibrugarh, at Rs. 447-6-0 each.	8,500	...	8,500	8,500	...	8,500	There are only 21 microscopes—7 for physiology and 14 for pathology—as against 66 and 63 considered necessary by the Director General, Indian Medical Service, for such a school in his aforesaid note. Government are advised that at least 19 more microscopes are urgently required for the sake of efficiency and hence it is proposed to buy them without loss of time.
	Total—38.—Medical ...	13,500	29,714	43,214	13,500	17,084	30,584	
	PUBLIC HEALTH DEPARTMENT.							
39.—Public Health—B.—Grants for Public Health Purposes—Grants to local bodies for water-supply.	Water supply improvement in the Tezpur Mental Hospital and the Jail.	16,000	...	16,000	16,000	...	16,000	The water supply to the Tezpur Mental Hospital has been very defective for many years. The daily requirement of the Hospital is estimated to be 20,000 gallons, while the municipal supply is at most 4,000 gallons. Though supplemented by tube and other wells erected in the compound at the cost of Government, the Hospital can only obtain less than half the quantity of water it requires. Government had been compelled by definite medical opinion on the causes of recent heavy mortality in the hospital to decide upon a separate pumping scheme in order to remove this pressing danger to the health of the patients in the Mental Hospital. But the Municipal Board, Tezpur, has now undertaken to carry out the necessary works to provide the Hospital and the Jail with adequate supply, provided they are given a Government grant of Rs. 16,000 and a loan of Rs. 15,000. This is considered to be reasonable in view of the savings on the separate scheme and also that it will serve the double purpose of providing an adequate supply of water to the Mental Hospital and to the Jail and at the same time assist the Board to improve the general town supply. It is therefore proposed to give a grant of Rs. 16,000 towards the cost of the Board's scheme which is estimated at Rs. 44,319. The balance of the amount required for the purpose will be met from the Board's own funds.

LIST OF NEW SCHEMES PASSED BY GOVERNMENT AND INCLUDED IN THE BUDGET FOR 1937-38—*contd.*

Major-head and sub-head under which provision should be made	Nature of scheme	Estimate of ultimate cost			Estimate of expenditure in 1937-38			Remarks
		Non-recurring	Recurring	Total	Non-recurring	Recurring	Total	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
39.—Public Health.—Epidemic Diseases—Other Epidemics—Non-Contract Contingencies—Treatment of Yaws.	Treatment of Yaws ...	...	5,000	5,000	...	2,000	2,000	A provision of Rs. 12,000 was made in the budget for 1936-37 but it was subsequently reduced by Rs. 5,000 on financial grounds. A sum of Rs. 7,000 has been included in the budget for 1937-38 for the purpose and it is now proposed to augment this by Rs. 5,000 for effective control of the disease, and to provide for five months in the first year.
39.—Public Health—F.—Works—Original works by Public Works Department.	Extension of water-supply at Tura by separating Chandmari side from the main system.	8,485	...	8,485	4,826	...	4,826	The present supply of water is insufficient owing to increase in population. The balance of the estimated cost will be met from a contribution offered by the Roman Catholic Mission.
39.—Public Health—Epidemic Diseases—Epidemic Units.	Entertainment of two additional Epidemic Units.	...	17,624	17,624	...	8,812	8,812	The existing five epidemic units have been found inadequate to control cholera, which regularly visits the Province twice annually and not very infrequently assumes serious widespread epidemic form, and other epidemic diseases. The provision of additional staff for epidemic areas by taking other officers from their normal duties causes very severe dislocation of the activities of both the Public Health and Medical Department dispensaries in the moffusil, many of the public health dispensaries having indeed to be temporarily closed on such occasions. Experience has shown that to combat epidemics it is essential to have a fully trained and experienced band of workers who can be readily drafted into the epidemic area. Though in the opinion of the Director of Public Health five more epidemic units are badly needed it is proposed, in view of the present financial position, to sanction only the two additional Units on a temporary basis with the following expenditure :— Rs. 6 sub-assistant surgeons pay Rs. 70 per mensem. Special allowance Rs. 40 per mensem. House rent allowance Rs. 10 per mensem. } each 8,640

								12 Disinfectant Carriers Rs. 25 each ... 3,600 6 Peons at Rs. 12 each ... 864 Travelling allowance ... ... 2,400 Medical Stores ... ... 1,480 Contingencies ... ... 640 Total ... 17,624 This scheme was included in the budget for 1936-37, but was subsequently withheld owing to financial stringency.
	Total 39.—Public Health ...	24,485	22,624	47,109	20,826	10,812	31,638	
	AGRICULTURE							
40.—Agriculture—Agricultural Experiments.	Agricultural demonstrations..	10,000	...	10,000	10,000	...	10,000	Complaints have been received that the Agricultural Department cannot carry out a sufficient amount of demonstrations even with the staff available owing to lack of funds. A provision of Rs. 10,000 is therefore proposed for this purpose in the budget of 1937-38. Details will be worked out later.
40.—Agriculture—Superintendence	Appointment of 1 Agricultural Inspector, 1 peon and 1 Agricultural Demonstrator for North Lakhimpur.	...	2,340	2,340	...	672	672	1. The appointment of an agricultural staff for the North Lakhimpur subdivision is absolutely necessary. The area of this subdivision is considerable and the population is growing. The supervision of agricultural activities in this subdivision is at present entrusted to the Agricultural Inspector, Jorhat, but the demand on his services in his own circle is so heavy that he cannot find time to visit North Lakhimpur, the communications with which are not good, sufficiently frequently.
Ditto ditto ...	Travelling allowances for 1 Agricultural Inspector and 1 peon.	...	726	726	...	364	364	
Ditto ditto ...	Appointment of two Agricultural Demonstrators, one for Habiganj and one for Mankachar.	...	1,008	1,008	...	240	240	The appointment of a Demonstrator at Habiganj is necessary on account of the general poverty and the precarious character of agriculture in parts of that subdivision. More extensive demonstration is necessary in order to ameliorate those conditions. There is a large area in which Agricultural development offers promise near Mankachar and there have been urgent representations from the local public for help in their agricultural pursuits for a Demonstrator.

LIST OF NEW SCHEMES PASSED BY GOVERNMENT AND INCLUDED IN THE BUDGET FOR 1937-38—*contd.*

Major-head and sub-head under which provision should be made	Nature of scheme	Estimate of ultimate cost			Estimate of expenditure in 1937-38			Remarks
		Non-recurring	Recurring	Total	Non-recurring	Recurring	Total	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
40.—Agriculture—Superintendence...	Fixed travelling allowance for 3 Agricultural Demonstrators at Rs. 10 per mensem each.	...	360	360	...	180	180	
40.—Agriculture—Agricultural Instructions.	Establishment of a training farm for unemployed educated youths.	1,500	...	1,500	1,500	...	1,500	The Unemployment Enquiry Committee recommended the establishment of agricultural colonies for the settlement of educated unemployed youngmen of the Province. The number of those trained at the Government farms are however so far inadequate to make such colonies practicable, and there is no assurance of satisfactory applications from the general public. The selection of sites in the Surma Valley and the provision of funds also present difficulties. Pending consideration of the whole policy of agricultural colonies for unemployed youths it is proposed to open a small training farm as an experimental measure at Kokilamukh where the unemployed youngmen who have been undergoing a course of training in Agriculture at Jorhat will be allowed to work. A plot of land measuring 50 bighas has been secured by the Director of Agriculture from the Deputy Commissioner, Sibsagar. The land will be reclaimed and fencing and temporary dwelling houses will be erected at

								the expense of Government. The initial cost of the scheme is estimated at Rs. 1,500 as detailed below :— Rs. Reclamation... ... ... 250 Water arrangements ... ... 150 Dwelling houses ... ... 200 Cattleshed and godown ... ... 150 Livestock, tools and implements ... 150 Fencing ... ... 350 Seeds and plants ... ... 150 Unforeseen charges ... ... 100 Total ... 1,500 The boys will provide funds for maintaining themselves and for any other working expenses till a crop is harvested. The land and equipment will remain the property of Government and the boys will be allowed to work under the advice and control of the Agricultural Department.
	Total—Agriculture ...	11,500	4,434	15,934	11,500	1,456	12,956	
43.--Industries—Industrial Education—Other Industrial Education.	Stipends for training in industries.	...	4,000	4,000	...	4,000	4,000	With a view to training more students in industrial processes Government have decided to increase the number of stipends. The details are still under consideration but it is hoped to send yonng men to Calcutta for training in such matters as metal working, glazed pottery work, boot and shoe industry, umbrella making, etc. The young men trained in such industries will, it is hoped start their own businesses in Assam and their training will benefit not only themselves but will help the industrial development of the province.
	Total—Industries ...	...	4,000	4,000	...	4,000	4,000	

LIST OF NEW SCHEMES PASSED BY GOVERNMENT AND INCLUDED IN THE BUDGET FOR 1937-38—*contd.*

Major head and sub-head under which provision should be made	Nature of scheme	Estimate of ultimate cost			Estimate of expenditure in 1937-38			Remarks
		Non-recurring	Recurring	Total	Non-recurring	Recurring	Total	
1	2	3	4	5	6	7	8	9
	MISCELLANEOUS DEPARTMENTS	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
47.—Miscellaneous Departments—B.—Inspector of Steam Boilers.	Appointment of a third Inspector of Boilers and his orderly.	...	5,746	5,746	...	2,084	2,084	In Assam, there are about 1,000 boilers to be inspected. As boilers certificates are not current for more than 12 months, inspection has to be made annually. At present, the Boiler Inspectorate consists of one Chief Inspector and two Inspectors. This staff has proved quite inadequate for carrying out the inspection work and during the past two years an additional temporary Inspector had to be entertained for 3 or 4 months in each year to help the permanent staff. The temporary arrangement has, however, been found unsatisfactory and it is proposed to appoint a third Inspector of Boilers with effect from 1st October 1937. The cost of the Boiler Inspectorate, including this scheme, is covered by the fees received for inspections. The ultimate and immediate cost of the scheme will be as follows— (see below)
	Total—Miscellaneous Departments.	...	5,746	5,746	...	2,084	2,084	

RECURRING

	Ultimate annual cost	Immediate cost for 1937-38
	Rs.	Rs.
Pay of Inspector at Rs. 250—25/2—500 per mensem.	4,548	1,500
Travelling allowance ...	1,000	500
Orderly at Rs. 14—1/3—17—1/5—19 per mensem.	198	84
Total ...	5,746	2,084

	CIVIL WORKS							
50.—Civil Works—Provincial—Original Works—Buildings—Civil Works.	Construction of quarters for the Public Works Department Sectional Officer at Chhaygaon.	5,773	...	5,773	5,773	...	5,773	The permanent headquarters of the Section was so long at Palashbari but the quarters there had to be dismantled owing to the erosion of the river Brahmaputra. The headquarters of the Subordinate has now been shifted to Chhaygaon as the place is more centrally situated than Palashbari.
	Total 50—Civil Works ...	5,773	...	5,773	5,773	...	5,773	
	MISCELLANEOUS							
57.—Miscellaneous—Contributions—Grants to municipal boards for special purposes.	Formation of a small town at Nalbari.	2,300	...	2,300	2,300	...	2,300	In 1913 Government selected Doom-Dooma Tinsukia, North Lakhimpur, Mangaldai, Gauripur and Nalbari as being suitable for the formation of Town Committees as soon as the Municipal Bill was passed into law. All these places, except Nalbari, were made small towns. In 1925 the question of establishing a small town at Nalbari was again raised but owing to the division of public opinion it was deferred for future consideration. The present proposal is based on the fact that since 1913 Nalbari has advanced enormously and the growing importance of the place demands the formation of a small town without any further loss of time. The majority of the inhabitants want a municipal organization and the local officers are of the same opinion. It has also been ascertained that there is every prospect of the small town being self-supporting, when established. This non-recurring grant is urgently required in order to give the project a start so that the small town when constituted may meet the initial expenses.

LIST OF NEW SCHEMES PASSED BY GOVERNMENT AND INCLUDED IN THE BUDGET FOR 1937-38—*contd.*

Major head and sub-head under which provision should be made	Nature of scheme	Estimate of ultimate cost			Estimate of expenditure in 1937-38			Remarks
		Non-recurring	Recurring	Total	Non-recurring	Recurring	Total	
1	2	3	4	5	6	7	8	9
	MISCELLANEOUS	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
57.—Miscellaneous—Contributions—Grants to Municipal Boards for improvement to towns.	Filling up of certain borrow pits in the Palashbari small town.	2,500	...	2,500	2,500	...	2,500	The question of giving a non-recurring grant to the Palashbari Town Committee was considered by Government in 1929 but held up for want of funds. This was again referred to the local officers in 1934 and also raised in the February-March session, 1935, of the Assam Legislative Council. Rai Bahadur Kanak Lal Barua, who as Minister of Local Self-Government, visited the locality in November 1935 was of opinion that a sum of Rs. 2,500 will suffice to complete the work as the Town Committee have already filled up a considerable portion. It is therefore proposed to give to the Town Committee a grant of Rs. 2,500 for the purpose and to include the same in the budget for 1937-38. The filling of the pits is highly desirable in the interest of the health of the town, and the expenditure from provincial revenues is justified because the pits are on Government land and in front of bulidings belonging to Government or the Local Board, such as the thana and dispensary. The improvement will therefore not benefit the Town Committee financially, but will enhance the valuo of the Government lands. This scheme was included in the budget for 1936-37 but was subsequently withheld owing to financial stringency
Ditto Ditto ...	Grant to the village development fund.	10,000	...	10,000	10,000	...	10,000	It is proposed as an experiment to make a grant to the village development fund for village reconstruction and uplift.

50.—Civil Works—Miscellaneous ...	Restoration of the Sibsagar tank.	10,500	...	10,500	10,500	...	10,500	It is reported that the condition of the banks of the Sibsagar tank is steadily deteriorating, the masonry work of the southern side is falling and the other sides are also being cut far into the banks with the result that the tank stands the sure risk of irreparable deterioration if prompt and effective steps are not taken to remedy this. The Sibsagar Municipal Board have approached Government for a contribution equal to the probable cost of repairs. Government have, on principle, decided that the maintenance of the banks of the tank should be undertaken by the Public Works Department on account of its archæological and historical importance and in the interest of the Government buildings on the embankment. The work of its restoration will, owing to past neglect as a Municipal Board's tank, cost a little more than Rs. 13,000. The work is considered to be very urgent. This scheme was included in the budget for 1936-37 but owing to financial stringency the sum of Rs. 2,500 only was passed for experimental work. The balance of Rs. 10,500 is now required for completion of the work, which is really very urgent.
	Total—57.—Miscellaneous...	25,300	...	25,300	25,300	...	25,300	

LIST OF NEW SCHEMES PASSED BY GOVERNMENT INCLUDED IN THE BUDGET FOR 1937-38—*concld.*

Major head and sub-head under which provision should be made	Nature of scheme	Estimate of ultimate cost			Estimate of expenditure in 1937-38			Remarks
		Non-recurring	Recurring	Total	Non-recurring	Recurring	Total	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	FINANCE DEPARTMENT							
Provincial advances and Loans—Advances to cultivators.	Establishment of agricultural colonies.	2,000	...	2,000	...	...	...	Pending consideration of the whole policy of agricultural colonies for unemployed youths it is proposed to advance loans to a total not exceeding Rs. 2,000 at present to applicants who, it is expected, may be desirous to settle on the land, and who have not the necessary capital themselves to purchase live-stock, implements, etc., and to support themselves during the period before returns come in. The loans will be granted at a rate not ordinarily exceeding Rs. 250 for any individual on easy terms—*viz.*, no payment of interest for two years and no recovery of principal for two more. Such assets as are visible must be mortgaged to Government. The youths will also be allowed a concession of one (or where Government find it for special reasons necessary two) year's occupation free of land revenue. The lease-holders will be required to cultivate the land for genuine agricultural purposes, to reside upon it and to give their own labour to the venture; they will acquire no rights in the land until they have paid off the loan and are paying full land revenue. The land will at any time be liable to resumption if the conditions of the agreement into which the youths will be required to enter cease to be fulfilled. The amount required in 1937-38 can be met from the provision made under "Provincial Loans and Advances."

A. G. P.(Fin.) No. 56—20—23-7-1937

APPENDIX B

NOTE ON THE PRESENT FINANCIAL SITUATION OF THE PROVINCE WITH REFERENCE TO THE ACTUAL RECEIPTS AND EXPENDITURE OF THE YEAR 1935-36 AS EXHIBITED IN THE FINAL ACCOUNTS FOR MARCH 1936

I.—SUMMARY

—	Revised	Actuals	Result + or —
1	2	3	4
	Trs.	Trs.	Trs.
Opening balance	31	31	...
Receipts	2,70,36	2,63,59	—6,77
Total	2,70,67	2,63,90	—6,77
Expenditure	3,16,07	3,08,70	—7,37
Closing balance	—45,40	—44,80	+60

1. The revised estimates for the year 1935-36 which were laid before the Council in March last, placed the receipts for the year at Trs. 2,70,36 and the expenditure at Trs. 3,16,07 thus anticipating a minus balance of Trs. 45,40. The March 1936 (final) accounts of the year, however, show that receipts amounted to Trs. 2,63,59 and charges to Trs. 3,08,70 resulting in a deficit closing balance of Trs. 44,80. These figures leave out of account a few items which will be incorporated in the March (supplementary) accounts, the most important of which is the adjustment of this Government's share of jute duty for which Trs. 9,12 was taken in the revised but the actual figure according to the latest information received from the Government of India will be Trs. 8,18. This will, when adjusted, bring down the deficit to Trs. 36,62. Although it is impossible at this stage to state accurately the amounts of debits and credits on account of other items which are still to be adjusted, it is expected that the deficit at the end of the year 1935-36 will be about Trs. 37,00.

The actual deficit on the year's working will, however, be Trs. 41,04, as out of the grant of Trs. 5,97, *i.e.*, Trs. 5,00 from the Government of India, on account of economic development and improvement of rural areas and Trs. 97 from the Imperial Council of Agricultural Research, only Trs. 1,93 was spent during the year, leaving a balance of Trs. 4,04 to be spent during the current financial year. The actual deficit will eventually be converted into a loan from the Government of India.

II.—REVENUE

2. The revised estimates and the March final actuals for the year 1935-36 are compared in the following table :—

Heads of Revenue	Revised	March final actuals	Result + or —
1	2	3	4
	Trs.	Trs.	Trs.
II.—Taxes on Income	3,25	2,56	—69
III.—Salt	14	12	—2
V.—Land Revenue	1,22,18	1,25,30	+3,12
VI.—Excise	35,21	35,24	+3
VII.—Stamps	17,20	17,43	+23
VIII.—Forests	13,55	14,84	+1,29
IX.—Registration	1,66	1,67	+1
XVI.—Interest	60	53	—7
XVII.—Administration of Justice	1,80	1,79	—1
XVIII.—Jails and Convict Settlements...	61	67	+6
XIX.—Police	1,61	1,64	+3
XXI.—Education	3,58	3,54	—4
XXII.—Medical	1,73	1,69	—4
XXIII.—Public Health	1,20	1,21	+1
XXIV.—Agriculture	1,07	1,04	—3
XXV.—Industries...	25	25	...
XXVI.—Miscellaneous Departments	69	72	+3
XXX.—Civil Works	19,21	18,47	—74
XXXIII.—Receipts in aid of superannuation	20	28	+8
XXXIV.—Stationery and Printing	46	53	+7
XXXV.—Miscellaneous	90	75	—15
XXXIXA.—Miscellaneous adjustments between Central and Provincial Government.	9,12	...	—9,12
Civil deposits	5,62	5,97	+35
Revenue in England	...	...	...
Provincial Loan Account	4,60	4,12	—48
Appropriation for reduction or avoidance of debt ...	10,16	10,17	+1
Government Press—Depreciation Fund	8	...	—8
Provincial subvention from Central Road Development Account.	13,50	12,89	—61
Suspense	18	17	—1
Total ...	2,70,36	2,63,59	—6,77

The more important variations are explained below :—

II.—Taxes on Income (—*Trs. 69*).—The receipts under this head depend largely on the prosperity of the tea and oil industries. The tea industry did not have as prosperous a year as was anticipated.

V.—Land Revenue (+*Trs. 3,12*).—The increase is mainly due to better realisations of arrear revenue.

VIII.—Forests (+*Trs. 1,29*).—Receipts were better than were anticipated owing to an increased demand for timber.

XXX.—Civil Works (—*Trs. 74*).—The decrease is due partly to smaller receipts under " fees for motor permits ", and partly to lesser amounts received from the Central Road Development Account.

XXXIXA.—Miscellaneous adjustment between Central and Provincial Government (—*Trs. 9,12*).—Due to non-adjustment of this Government's share from jute duty in the March final accounts.

Civil Deposits (+*Trs. 35*).—Due to increased grants from the Imperial Council of Agricultural Research.

Provincial Loan Account (—*Trs. 48*).—Due to poor recoveries of agricultural loans owing to continued depression.

Provincial subvention from the Central Road Development account (—*Trs. 61*).—Owing to less receipts from the Reserve Fund of the Central Road Development account due to less expenditure than anticipated.

III.—EXPENDITURE

3. The revised estimates and the March final actuals for the year 1935-36 are compared below in the following table :—

Heads of expenditure	Revised	March final actuals	Result + or –
1	2	3	4
Reserved	Trs.	Trs.	Trs.
5.—Land Revenue	17,30	16,89	–41
7.—Stamps	41	42	+1
8.—Forests	10,83	10,95	+12
8A.—Forests	36	33	–3
10.—State Railways	44	44	...
12.—Miscellaneous Railway expenditure	...	...	
15B.—Navigation, Embankments, etc.	66	53	–13
19.—Interest on ordinary debt	5,93	5,93	...
21.—Appropriation for reduction or avoidance of debt ...	10,16	10,17	+1
22.—General Administration	24,94	25,35	+41
24.—Administration of Justice...	11,25	11,34	+9
25.—Jails and Convict Settlements	5,01	5,18	+17
26.—Police	25,62	26,08	+46
26.—Police (Assam Rifles)	3,20	3,33	+13
27.—Ports and Pilotage	20	23	+3
30.—Scientific Departments	3	3	...
31.—Education (European)	80	80	...
32.—Medical	1	1	...
37.—Miscellaneous Departments	65	64	–1
41.—Civil Works	53,83	51,97	–1,86
43.—Famine Relief	7	6	–1
45.—Superannuation Allowances and Pensions ...	14,78	14,63	–15
46.—Stationery and Printing	2,55	2,14	–41
47.—Miscellaneous	5,05	4,53	–52
52.—Extraordinary Charges	6	8	+2
52A.—Forest capital outlay not charged to Revenue	...	...	...
60B.—Payment of commuted value of pensions	1,60	1,44	–16
Government Press Depreciation Fund	8	6	–2
61.—Payment of gratuities to retrenched personnel. ...	–8	–8	...
S.—Advances from the Provincial Loans Fund ...	10,16	10,17	+1
Loans and advances by Provincial Government ...	1,08	58	–50
Provincial subvention from Central Road Development Account.	14,28	13,71	–57
Suspense	18	17	–1
Civil Deposits	5,62	1,93	–3,69
Transferred			
6.—Excise	5,35	5,37	+2
9.—Registration	1,57	1,58	+1
22.—General Administration	1,06	1,07	+1
30.—Scientific Departments	1	...	–1
31.—Education (Transferred)...	32,51	32,79	+28
32.—Medical	13,55	13,41	–14
33.—Public Health	6,93	7,08	+15
34.—Agriculture	7,50	7,55	+5
35.—Industries	2,13	1,98	–15
37.—Miscellaneous Departments	1	1	...
41.—Civil Works	4,07	4,07	...
46.—Stationery and Printing	51	32	–19
47.—Miscellaneous...	2,71	2,61	–10
Expenditure in England...	11,10	10,82	–28
Total	3,16,07	3,08,70,	–7,37

The more important variations are explained below :—

5.—*Land Revenue (—Trs. 41)*.—Due to non-drawal of commission for land revenue collections in full by some mauzadars before the close of the year.

22.—*General Administration (+Trs. 41)*.—Due mainly to increased expenditure in the Secretariat budget on account of appointment of Special Officers and staff in connection with the Reforms works and drawal of arrear pay by some assistants.

26.—*Police—Other than Assam Rifles (+Trs. 46)*.—This is due to more expenditure under "Pay of Establishment" (Trs.15), "Allowances—Voted" (Trs. 17) and "Contingencies" (Trs. 14) subordinate to "District Executive Force—District Police"

41.—*Civil Works—Reserved (—Trs. 1,86)*.—The allotments made for different works could not be spent in full by the Executive Engineers for various unavoidable reasons before the close of the year.

46.—*Stationery and Printing—Reserved (—Trs. 41)*.—Mainly due to non-supply of forms by Messrs. Karim Bux and Brothers and also to economy.

47.—*Miscellaneous—Reserved (—Trs. 52)*.—Due to smaller outlay on writing-off of agricultural loans.

Loans and advances by Provincial Government (—Trs. 50).—Due to the fact that the demands for loans were less than anticipated.

Provincial subvention from the Central Road Development Account (—Trs. 57).—The allotments made for Petrol tax projects could not be spent in full by the Executive Engineers for various un-avoidable reasons.

Civil Deposits (—Trs. 3,69).—Due to the fact that the grants for economic development and improvement of rural areas could not be spent in full during the year.

31.—*Education—Transferred (+Trs. 28)*.—Due mainly to increased expenditure under "Secondary Schools for Boys and Girls", "Primary Schools for Boys" and "Scholarships".

Expenditure in England (—Trs. 28).—Due mainly to non- adjustment of the share cost for High Commissioner's establishment (about Trs. 15), in March final and partly to small savings under various heads.

IV.—1936-37

4. *Prospects for 1936-37*.—Compared with the actuals in the corresponding period of 1935-36, the collections of Land Revenue and Forests during the first quarter of the year show an increase of Trs. 94 and Trs. 33, respectively. The total provincial revenue for the quarter totalled Trs. 68,32 as compared with Trs. 63,33 during the corresponding period of 1935-36. It is impossible at this stage to say accurately what the actual position at the end of the year will be but judging from the progress of latest actuals it is very likely that receipts will be better by about Trs. 14,00. The revenue from "Taxes on Income" is likely to be better by Trs. 25, Land Revenue by Trs. 3,87, Excise by Trs. 25, Stamps by Trs. 1,00, Forests by Trs. 1,00, Civil Works by Trs. 4,62 (from the reserve fund of the Central Road Development Account). A sum of Trs. 5,00 is also expected from the Government of India for economic development and improvement of rural areas. On the other hand a decrease of Trs. 2,00 is anticipated under "Recovery of agricultural loans" due to the non-improvement of the condition of agriculturists in certain areas of the province.

On the expenditure side while a saving of Trs. 1,39 is expected as a result of the postponement of some new schemes, there will be an excess of Trs. 10,40, on other items. This excess includes the amount of Trs. 4,62 which will be required for works under Petrol tax projects and Trs. 4,01 which represents the unexpended balance of the grant for economic development granted by the Government of India during 1935-36.

All things considered, the present indications are that the year is expected to close with a deficit balance of about Trs. 52,00.

Shillong :
The 25th August 1936.

S. P. DESAI,
Secretary, Finance Department.

A. G. P. (Fin.) No. 31—250—14-7-1937

The purpose of this Book is to explain head by head

Government of Bengal

Finance Department

Explanatory Memorandum on the Budget of the Government of Bengal

For the Year 1937-38

Superintendent, Government Printing
Bengal Government Press, Alipore, Bengal
1937

The more important variations are explained below :—

5.—*Land Revenue (—Trs. 41)*.—Due to non-drawal of commission for land revenue collections in full by some mauzadars before the close of the year.

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26.—*Police—Other than Assam Rifles (+Trs. 46)*.—This is due to more expenditure under "Pay of Establishment" (Trs.15), "Allowances—Voted" (Trs. 17) and "Contingencies" (Trs. 14) subordinate to "District Executive Force—District Police"

41.—*Civil Works—Reserved (—Trs. 1,86)*.—The allotments made for different works could not be spent in full by the Executive Engineers for various unavoidable reasons before the close of the year.

46.—*Stationery and Printing—Reserved (—Trs. 41)*.—Mainly due to non-supply of forms by Messrs. Karim Bux and Brothers and also to economy.

47.—*Miscellaneous—Reserved (—Trs. 52)*.—Due to smaller outlay on writing-off

+3

The purpose of this Book is to explain, head by head, the causes which underlie—

(*a*) variations between the Budget Estimate for 1936-37 and the Revised Estimate for 1936-37;

(*b*) variations between the Budget Estimate for 1937-38 and the Revised Estimate for 1936-37.

Many changes in the form of the Civil Estimates have accompanied the introduction of the new Constitution. The Budget and Revised for 1936-37 have in consequence been presented in a separate compilation. An endeavour to present these side by side with the estimates for 1937-38 is made in this book.

D. GLADDING,

Secretary to the Government of Bengal,
Finance Department.

CALCUTTA,

The 29th July 1937.

The Revised Financial Statement for 1937-38.

CONTENTS.

[illegible]

2. The purpose of this book is to explain, head by head, the causes which [illegible]

(a) variations between the Budget Estimate for 1936-37 and the [illegible] Revised Estimate for 1936-37 [illegible]

(b) variations between the Budget Estimate for 1937-38 and the Revised Estimate for 1937-38 [illegible]

3. Many changes in the form of the Civil Estimates have been made in [illegible] the inauguration of the new Constitution. The Budget and Revised [illegible] [illegible] in consequence been presented as a separate [illegible] [illegible] to present these side by side with the estimates for [illegible] in this book.

D. GLADDING,

Secretary to the Government of Bengal,

Finance Department.

CALCUTTA,

The [illegible] July 1937.

The Bengal Financial Statement for 1937-38.

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DEBT, DEPOSITS, etc.

Receipts and Expenditure.

APPENDICES.

A Summary of the Financial Position of the Government of Bengal in 1937-38.

[The figures are in thousands of rupees.]

	Budget estimate, 1936-37.	Revised estimate, 1936-37.	Budget estimate, 1937-38.
	Rs.	Rs.	Rs.
Opening balance	**27,27**	**41,09**	**97,78**
Revenue Receipts	**11,50,53**	**11,94,83**	**12,55,03**
Debt, Deposits, etc.			
Unfunded Debt—State Provident Funds ..	..	..	66,65
Deposits and Advances—			
Advances from Provincial Loans Fund ..	51,46	..	..
Temporary loan to cover deficit ..	35,79	45,06	..
Deposits bearing interest—			
Famine Relief Fund	51	57	..
Deposits not bearing interest—			
Development of handloom industry ..	3	96	..
Appropriation for reduction or avoidance of debt.	12,00	12,05	..
Subvention from the Road Development Fund	14,50	14,64	..
Fund for economic development and improvement of rural areas.	..	..	6,72
Development of sericulture industry ..	33	32	..
Depreciation Reserve Fund—Government Presses.	..	..	1,04
Imperial Council of Agricultural Research ..	99	1,15	..
Deposits of Local Funds—			
District Funds	..	..	1,70,00
Other Funds	..	..	87,44
Departmental and Judicial Deposits	..	..	6,17,64
Advances	..	..	13,75
Suspense	7,50	7,00	8,00
Loans and advances by the Provincial Governments	11,54	11,22	27,24
Total Debt, Deposits, etc. ..	**1,34,65**	**92,97**	**9,98,48**
Total Revenue and Receipts ..	12,85,18	12,87,80	22,53,51
Grand Total ..	13,12,45	13,28,89	23,51,29

A Summary of the Financial Position of the Government of Bengal in 1937-38.

[The figures are in thousands of rupees.]

	Budget estimate, 1936-37.	Revised estimate, 1936-37.	Budget estimate, 1937-38.
	Rs.	Rs.	Rs.
Expenditure from ordinary revenue	**11,90,77**	**11,91,52**	**12,21,05**
Capital expenditure	**36,33**	**31,51**	**12,30**
Debt, deposits, etc.			
Unfunded debt—			
State Provident Funds	..	..	45,00
Deposits and advances—			
Deposits bearing interest—			
Famine Relief Fund	51	9,50	..
Deposits not bearing interest—			
Imperial Council of Agricultural Research ..	99	1,16	..
Appropriation for Reduction or Avoidance of Debt.	12,00	12,05	..
Subvention from the Road Development Fund.	19,63	16,14	22,23
Fund for Economic Development and improvement of Rural Areas.	10,36	9,00	9,59
Depreciation Reserve Fund—Government Presses.	30	29	57
Development of sericulture industry ..	39	39	..
Development of handloom industry ..	83	70	..
Deposits of Local Funds—			
District Funds	..	..	1,65,00
Other Funds	..	..	85,90
Departmental and Judicial Deposits ..	..	..	6,04,76
Advances	..	..	13,79
Suspense	8,00	7,75	8,40
Loans and advances by the Provincial Governments	20,05	45,49	24,74
Total Debt, Deposits, etc. ..	**73,06**	**1,02,47**	**9,79,98**
Total Expenditure ..	13,00,16	13,25,50	22,13,33
Closing Balance ..	12,29	3,39	1,37,96
Grand Total ..	13,12,45	13,28,89	23,51,29

BUDGET OF THE GOVERNMENT OF BENGAL FOR 1937-38.

Statement of estimated receipts for 1937-38 embodying also the revised and budget estimates for 1936-37 and the accounts from 1933-34 to 1935-36.

REVENUE.

[The figures are in thousands of rupees.]

Heads of Revenue.	Actuals. 1933-34.	Actuals. 1934-35.	Actuals. 1935-36.	1936-37. Budget.	1936-37. Revised.	Estimate. 1937-38.
A—Principal Heads of Revenue.						
I—Customs	..	..	..	..	..	2,23,00
V—Salt	2,12	1,19	96	1,10	55	59
VII—Land Revenue ..	3,21,14	3,43,85	3,43,29	3,28,45	3,45,48	3,51,85
VIII—Provincial Excise ..	1,34,06	1,36,65	1,33,73	1,34,66	1,34,00	1,37,00
IX—Stamps	2,87,14	2,86,03	2,95,94	2,94,90	3,04,60	3,07,65
X—Forest	15,03	17,82	20,10	20,02	18,13	18,23
XI—Registration	19,67	22,43	23,70	25,00	23,60	24,00
XII—Receipts under Motor Vehicles Taxation Acts ..	..	..	..	..	..	20,31
XIII—Other Taxes and Duties ..	11,22	13,77	14,71	15,90	16,00	36,49
B—Railway Revenue Account.						
XVI—Subsidised Companies ..	28	..	53	49	52	41
C—Irrigation, Navigation, Embankment and Drainage Works.						
XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept (Net)	– 3,04	– 5,68	– 1,72	– 3,52	– 2,58	– 37
XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept	1,71	2,55	1,88	2,29	1,87	2,15
E—Debt Services.						
XX—Interest	5,42	6,83	5,57	5,85	5,69	7,22
F—Civil Administration.						
XXI—Administration of Justice ..	13,23	15,19	16,97	12,61	12,94	14,48
XXII—Jails and Convict Settlements	7,47	6,51	6,39	6,63	6,53	6,53
XXIII—Police	11,18	11,72	7,77	7,83	8,17	7,78
XXIV—Ports and Pilotage ..	90	94	1,19	1,02	1,24	1,22
XXVI—Education	13,56	14,40	14,57	14,62	14,70	14,59
XXVII—Medical	8,36	10,84	9,10	9,18	9,76	9,51
XXVIII—Public Health	1,23	1,35	1,31	1,29	1,54	1,75
XXIX—Agriculture						1,43
XXX—Veterinary	6,03	5,74	6,53	6,90	6,60	1,31
XXXI—Co-operative credit ..						5,22
XXXII—Industries	9,23	8,97	11,83	11,50	12,11	13,84
XXXVI—Miscellaneous Departments	12,88	14,61	19,52	22,01	23,24	1,76
Carried over ..	8,78,82	9,15,71	9,33,87	9,18,73	9,44,69	12,07,95

REVENUE.—*contd.*

[The figures are in thousands of rupees.]

Heads of Revenue.	Actuals. 1933-34.	Actuals. 1934-35.	Actuals. 1935-36.	1936-37. Budget.	1936-37. Revised.	Estimate. 1937-38.
Brought forward ..	8,78,82	9,15,71	9,33,87	9,18,73	9,44,69	12,07,95
H—Civil Works and Miscellaneous Public Improvement.						
XXXIX—Civil Works	12,49	13,77	16,69	26,38	23,85	28,68
J—Miscellaneous.						
XLIII—Transfers from Famine Relief Fund	10	1,66	61	51	9,50	..
XLIV—Receipts in aid of Superannuation	1,22	1,21	1,34	1,27	1,36	3,15
XLV—Stationery and Printing ..	4,89	4,54	4,79	4,49	5,54	4,95
XLVI—Miscellaneous	7,40	4,22	20,24	27,85	29,80	9,45
L—Contributions and Miscellaneous Adjustments between Central and Provincial Governments.						
L—Miscellaneous adjustments between Central and Provincial Governments ..	..	1,59,68	1,68,78	1,70,29	1,79,97	..
M—Extraordinary items.						
LI—Extraordinary receipts ..	85	1,92	1,13	1,00	10	85
Receipts in England ..	−4	2	2	1	2	..
Total Revenue Receipts ..	9,05,73	11,02,73	11,47,47	11,50,53	11,94,83	12,55,03
Debt, deposits, etc.—						
Unfunded Debt—						
State Provident Funds	..	..	..	..	..	66,65
Deposits and Advances—						
Advances from Provincial Loans Fund	20,06	30,26	24,73	51,46	..	..
Temporary loan to cover deficit ..	1,56,02	..	..	35,79	45,06	..
Deposits bearing interest—						
Famine Relief Fund ..	68	57	51	51	57	..
Deposits not bearing interest—						
Development of handloom industry	..	35	80	3	96	..
Appropriation for Reduction or Avoidance of Debt	38	40	10,86	12,00	12,05	..
Subventions from the Road Development Fund	12,49	13,21	14,13	14,50	14,64	..
Fund for Economic Development and improvement of Rural Areas	..	..	16,00	..	..	6,72
Development of Sericulture Industry	..	..	41	33	32	..
Depreciation Reserve Fund—Government Presses	1,05	..	..	..	..	1,04
Imperial Council of Agricultural Research	65	67	94	99	1,15	..
Indian Central Cotton Committee	1	2	..	..	..	..
Carried over ..	1,91,34	45,48	68,38	1,15,61	74,75	7,78

REVENUE—*concld.*

[The figures are in thousands of rupees.]

Heads of Revenue.	Actuals.			1936-37.		Estimate, 1937-38.
	1933-34.	1934-35.	1935-36.	Budget.	Revised.	
Brought forward ..	1,91,34	45,48	68,38	1,15,61	74,75	7,76
Debt, deposits, etc.—*concld.*						
Deposits of Local Funds—						
District Funds	..	..	..	..	..	1,70,00
Other Funds	..	..	..	..	..	87,44
Departmental and Judicial Deposits	..	..	..	..	..	6,17,64
Advances	..	..	..	..	..	13,75
Suspense	5,69	8,08	7,77	7,50	7,00	8,00
Total Deposits and Advances ..	1,97,03	53,56	76,15	1,23,11	81,75	9,04,59
Loans and Advances by the Provincial Governments	11,77	9,09	10,19	11,54	11,22	27,24
Total—Debt, Deposits, etc. ..	2,08,80	62,65	86,34	1,34,65	92,97	9,98,48
Total Receipts ..	11,14,53	11,65,38	12,33,81	12,85,18	12,87,80	22,53,51
Opening balance ..	13,26	13,52	30,12	27,27	41,09	97,78*
Grand Total ..	11,27,79	11,78,90	12,63,93	13,12,45	13,28,89	23,51,29

* Minimum balance required to be kept in the Bank and in the Treasuries	49,00
Famine Relief Fund	3,39
Depreciation reserve—Government Presses	3,42
Subvention from Central Road Development Account	37,11
Deposit account of grant for development of industries	1,19
Deposit account of grant for economic development and improvement of rural areas ..	2,87
Suspense accounts	80
Total ..	97,78

Statement of proposed charges for 1937-38 embodying also the revised and budget estimates for 1936-37 and the accounts from 1933-34 to 1935-36.

EXPENDITURE.

[The figures are in thousands of rupees.]

Heads of Expenditure.	Actuals.			1936-37.			Revised, 1936-37.	Estimate, 1937-38.
	1933-34.	1934-35.	1935-36.	Budget.	Supplementary grant.	Total.		
A—Direct Demands on the Revenue.								
7—Land Revenue ..	37,33	39,03	36,79	36,98	..	36,98	36,39	37,70
8—Provincial Excise ..	17,54	16,60	17,88	18,53	43	18,96	18,95	19,20
9—Stamps	4,30	4,88	4,80	5,24	..	5,24	5,10	5,35
10—Forest	14,42	14,90	15,47	15,35	..	15,35	14,93	15,93
11—Registration ..	17,51	17,70	18,48	18,82	25	19,07	18,97	18,81
12—Charges on account of Motor Vehicles Taxation Acts	..	..	..	..	..	..	..	4,50
13—Other Taxes and Duties ..	5	5	11	8	..	8	8	43
B—Railway Revenue Account.								
15C—Subsidised Companies ..	..	..	..	..	..	..	..	..
C—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.								
17—Interest on works for which capital accounts are kept	18,10	22,00	22,05	22,48	..	22,48	22,44	22,73
18—Other Revenue expenditure financed from Ordinary Revenues	12,95	11,05	11,63	10,32	..	10,32	10,03	16,21
18(1)—Other Revenue Expenditure financed from Famine Relief Fund	..	..	..	..	..	..	..	..
CC—Capital Account of Irrigation, Navigation, Embankment and Drainage Works charged to Revenue								
19—Construction of Irrigation, Navigation, Embankment and Drainage Works—								
B—Financed from Ordinary Revenues ..	2	7	6	..	..	..	4	4
E—Debt Services.								
22—Interest on Debt and other obligations	9,77	15,62	15,97	15,62	..	15,62	15,23	−7,5[illegible]
Interest on other obligations	7	2	..	4	..	4	6	..
23—Appropriation for reduction or Avoidance of Debt ..	38	40	10,86	12,00	..	12,00	12,05	..
F—Civil Administration.								
25—General Administration	1,21,53	1,21,47	1,29,21	1,37,20	2,00	1,39,20	1,37,26	1,53,0[illegible]
27—Administration of Justice	96,56	94,57	97,07	96,24	..	96,24	97,53	1,03,8[illegible]
Carried Over ..	3,50,53	3,58,36	3,80,38	3,88,90	2,68	3,91,58	3,89,06	3,90,3[illegible]

EXPENDITURE—*contd.*

[The figures are in thousands of rupees.]

Heads of Expenditure.	Actuals. 1933-34.	Actuals. 1934-35.	Actuals. 1935-36.	1936-37. Budget.	1936-37. Supplementary grant.	1936-37. Total.	Revised, 1936-37.	Estimate, 1937-38.
Brought forward ..	3,50,53	3,58,36	3,80,38	3,88,90	2,68	3,91,58	3,89,06	3,90,32
F—Civil Administration— *concld.*								
28—Jails and Convict Settlements	43,49	43,62	44,28	43,80	..	43,80	43,46	44,49
29—Police	2,22,72	2,24,68	2,28,84	2,30,49	..	2,30,49	2,28,25	2,27,69
30—Ports and Pilotage ..	4,61	5,66	5,09	4,70	..	4,70	4,83	5,56
36—Scientific Departments ..	28	31	29	30	..	30	30	40
37—Education—General ..	1,14,43	1,15,40	1,18,03	1,18,82	3	1,18,85	1,18,80	1,26,68
37—Education—Anglo-Indian and European ..	12,07	12,19	12,37	12,87	..	12,87	12,75	11,02
38—Medical	48,79	48,21	49,19	49,92	50	50,42	49,90	54,45
39—Public Health ..	37,36	36,01	35,99	36,78	..	36,78	36,23	33,98
40—Agriculture								11,74
41—Veterinary	23,75	23,53	23,75	25,65	1,70	27,35	26,92	5,43
42—Co-operative credit ..								13,94
43—Industries	11,67	11,84	14,83	14,50	..	14,50	14,46	16,69
47—Miscellaneous Departments	2,02	2,14	2,13	4,31	..	4,31	4,10	5,38
H—Civil Works and Miscellaneous Public Improvements.								
50—Civil Works	76,20	80,24	86,72	1,05,92	..	1,05,92	1,00,25	1,31,15
J—Miscellaneous.								
54—Famine Relief ..	10	1,73	2,33	2,00	9,50	11,50	10,40	2,00
55—Superannuation allowances and pensions ..	55,52	59,61	62,01	66,11	..	66,11	64,81	90,88
56—Stationery and Printing	19,04	18,61	20,21	19,25	1,60	20,85	21,18	22,18
57—Miscellaneous ..	19,21	21,47	22,62	23,06	..	23,06	22,37	27,07
JJ—Miscellaneous—Capital Account charged to Revenue.								
55A—Commutation of pensions financed from Ordinary Revenues ..	..	..	..	..	..	..	..	..
L—Contributions and Miscellaneous Adjustments between Central and Provincial Governments.								
62—Miscellaneous Adjustments between Central and Provincial Governments	..	..	..	..	..	..	..	..
M—Extraordinary items.								
63—Extraordinary charges ..	..	2,50	..	..	..	..	..	..
Expenditure in Enland ..	39,87	41,90	42,11	43,39	..	43,39	43,45	..
Total Revenue Expenditure	10,81,66	11,08,01	11,51,17	11,90,77	16,01	12,06,78	11,91,52	12,21,05

EXPENDITURE—*contd.*

[The figures are in thousands of rupees.]

Heads of Expenditure.	Actuals. 1933-34.	Actuals. 1934-35.	Actuals. 1935-36.	1936-37. Budget.	1936-37. Supplementary grant.	1936-37. Total.	Revised, 1936-37.	Estimate, 1937-38.
Total Revenue Expenditure Brought forward ..	10,81,66	11,08,01	11,51,17	11,90,77	16,01	12,06,78	11,91,52	12,21,05
AA—Forest and other Capital outlay not charged to Revenue.								
65—Capital Outlay on Forests	..	..	7	7	..	7	6	..
CC—Capital Account of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.								
68—Construction of Irrigation, Navigation, Embankment and Drainage Works	9,04	2,34	5,12	10,45	..	10,45	8,87	3,70
HH—Civil Works and Miscellaneous Public Improvements not charged to Revenue.								
81—Civil Works not charged to Revenue ..	1,45	1,28	4,47	4,00	..	4,00	58	..
JJ—Miscellaneous Capital Account not charged to Revenue.								
83—Payments of commuted value of Pensions ..	4,23	4,87	12,48	21,81	..	21,81	22,00	8,60
Total Capital Expenditure ..	14,72	8,49	22,14	36,33	..	36,33	31,51	12,30
Debt, deposits, etc.—								
UNFUNDED DEBT—								
State Provident Funds ..	..	..	..	..	..	..	..	45,00
DEPOSITS AND ADVANCES—								
Deposits bearing interest—								
Famine Relief Fund ..	10	1,66	61	51	..	51	9,50	..
Deposits not bearing interest—								
Imperial Council of Agricultural Research ..	59	74	95	99	..	99	1,16	..
Appropriation for reduction or Avoidance of Debt	38	40	10,86	12,00	..	12,00	12,05	..
Indian Central Cotton Committee ..	..	3	..	..	..	..	..	..
Subventions from the Road Development Fund	5,94	7,17	10,30	19,63	..	19,63	16,14	22,23
Fund for Economic Development and of improvement of Rural Areas ..	..	..	4,13	10,36	..	10,36	9,00	9,59
Carried over ..	7,01	10,00	26,85	43,49	..	43,49	47,85	31,82

EXPENDITURE—*concld.*

[The figures are in thousands of rupees.]

Heads of Expenditure.	Actuals. 1933-34.	Actuals. 1934-35.	Actuals. 1935-36.	1936-37. Budget.	1936-37. Supplementary grant.	1936-37. Total.	Revised, 1936-37.	Estimate, 1937-38.
Brought forward ..	7,01	10,00	26,85	43,49	..	43,49	47,85	31,82
Debt, deposits, etc.—*concld.*								
Depreciation Reserve Fund—Government Presses	1,35	22	24	30	..	30	29	57
Development of Sericulture Industry ..	..	..	34	39	..	39	39	..
Development of handloom Industry ...	..	..	23	83	..	83	70	..
Deposits of Local Funds—								
District Funds ..	..	..	..	..	..	..	..	1,65,00
Other Funds ..	..	..	..	..	..	..	..	85,90
Departmental and Judicial Deposits ..	..	..	..	..	..	..	..	6,04,76
Advances	..	..	..	..	..	..	..	13,79
Suspense	5,68	7,50	7,44	8,00	..	8,00	7,75	8,40
Total Deposits and Advances	14,04	17,72	35,10	53,01	..	53,01	56,98	9,10,24
LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENTS	3,85	14,56	14,43	20,05	31,41	51,46	45,49	24,74
Total Debt, Deposits, etc. ..	17,89	32,28	49,53	73,06	31,41	1,04,47	1,02,47	9,79,98
Total Expenditure ..	11,14,27	11,48,78	12,22,84	13,00,16	47,42	13,47,58	13,25,50	22,13,33
Closing Balance ..	13,52	30,12	41,09	12,29	..	..	3,39	1,37,96*
Grand Total ..	11,27,79	11,78,90	12,63,93	13,12,45	..	..	13,28,89	23,51,29

*Includes 49,00 minimum balance required to be kept in the Bank and in the Treasuries.

List of demands for grants.

Grant No.	Major heads.	Amount.	Page.
		Rs.	
1	7—Land Revenue	36,12,000	41
2	8—Provincial Excise	17,77,000	44
3	9—Stamps	5,35,000	45
4	10—Forest	11,27,000	46
5	11—Registration	18,81,000	53
6	12—Charges on account of Motor Vehicles Taxation Acts ..	..	..
7	13—Other Taxes and Duties	43,000	56
	C—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.		
8	17—Interest of works for which capital accounts are kept ..	..	..
9	XVII.—Irrigation—Working expenses	14,27,000	58
9	18—Other Revenue expenditure financed from ordinary Revenues	14,47,000	58
9	18(1)—Other Revenue expenditure financed from Famine Relief Fund	..	..
	CC—Capital Account of Irrigation, Navigation, Embankment and Drainage Works charged to Revenue.		
9	19—Construction of Irrigation, Navigation, Embankment and Drainage Works—		
	B—Financed from Ordinary Revenues	4,000	60
	CC—Capital Account of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.		
9	68—Construction of Irrigation, Navigation, Embankment and Drainage Works	4,32,000	61
		33,10,000	
	E—Debt Services.		
10	22—Interest on Debt and other obligations	1,000	67
	F—Civil Administration.		
11	25—General Administration	1,18,53,000	70
12	27—Administration of Justice	76,27,000	73
13	28—Jails and Convict Settlements	42,99,000	75
14	29—Police	2,09,08,000	77
15	30—Ports and Pilotage	3,85,000	81
16	36—Scientific Departments	40,000	82
17	37—Education—General	1,17,40,000	83
18	37—Education—Anglo-Indian and European	10,97,000	86
19	38—Medical	46,75,000	90
20	39—Public Health	32,85,000	93
21	40—Agriculture	10,65,000	96
21	41—Veterinary	4,84,000	97
		15,49,000	
22	42—Co-operative credit	13,81,000	98
23	43—Industries	16,14,000	100
24	47—Miscellaneous Departments	5,01,000	101

Grant No.	Major heads.	Amount.	Page.
		Rs.	
	H—Civil Works and Miscellaneous Public Improvements.		
25	50—Civil Works	1,19,04,000	105
	HH—Civil Works and Miscellaneous Public Improvements not charged to Revenue.		
25	81—Civil Works not charged to Revenue	..	..
		1,19,04,000	
	J—Miscellaneous.		
26	54—Famine Relief	2,00,000	112
27	55—Superannuation allowances and pensions	64,78,000	113
	JJ—Miscellaneous—Capital Account charged to Revenue.		
27	55A—Commutation of pensions financed from Ordinary Revenues	..	..
27	83—Payments of commuted value of pensions	7,77,000	114
		72,55,000	
	J—Miscellaneous.		
28	56—Stationery and Printing	22,06,000	116
	Deposits and Advances.		
28	Depreciation Reserve Fund—Government Presses ..	57,000	127
		22,63,000	
	J—Miscellaneous.		
29	57—Miscellaneous	27,07,000	118
	Deposits and Advances.		
30	Interest Free Advances	3,34,000	131
31	Loans and Advances bearing interest	24,74,000	134
	Total ..	11,03,77,000	

Revenue Receipts.

Explanations of important variations under the major heads.

[The references in the margin are to the pages of the Civil Budget Estimate.]

I—Customs.

[The figures are in thousands of rupees.] Page 9.

Minor head.	Actuals.			1936-37.		Budget Estimate, 1937-38.
	1933-34.	1934-35.	1935-36.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Share of net proceeds of export duties assigned to provinces	..	..	..	..	..	2,23,00
Total ..	..	..	..	..	..	2,23,00

These are Bengal's receipts from the Central Export duty on jute. As they are of recent origin and now constitute as much as one-sixth of the total revenue of the province, the following outline of events may be recalled:—

(1) Bengal claimed that the whole of the proceeds of this duty should go to the jute-producing provinces.

(2) As from 1934-35 the Central Legislature, with a view to relieving the financial position in Bengal, voted 50 per cent. of the net proceeds to the jute-producing provinces.

(3) Section 140 of the Government of India Act, 1935, lays it down that the Centre must assign to the jute-producing provinces 50 per cent. of the net proceeds in each year of any export duty on jute or jute products, or such greater proportion as may be determined by the Federal Legislature or by an Order of His Majesty in Council.

(4) An Order of His Majesty in Council in furtherance of a recommendation of Sir Otto Niemeyer has fixed the provincial share at 62½ per cent.

The accounts for the previous 3 years will be found at page 36 of this book under an old head "L—Miscellaneous adjustments between Central and Provincial Governments" which has now been abolished.

The figures are:—

1934-35	..	..	1,58,24,000
1935-36	..	..	1,67,26,000
1936-37 (Budget)	..	..	1,68,78,000
1936-37 (Revised)	..	..	1,78,40,000

Budget.—The estimate stands to the revised for 1936-37 as 62½ per cent. stands to 50 per cent.; in other words, it is assumed that exports of jute in 1937-38 will be the same as in 1936-37. Estimation, however, against a background of world trade will always be largely guess work. In fact, while this new source of revenue is a rich accession to the province, it has this defect: that it will add considerably (say, 50 lakhs) to the field of oscillation of the total revenue.

V—Salt.

Page 9.

[The figures are in thousands of rupees.]

Minor heads.	Old head—III—Salt.					New head—V—Salt.
	Actuals.			1936-37.		Budget Estimate, 1937-38.
	1933-34.	1934-35.	1935-36.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Share of net proceeds assigned to provinces.	2,12	1,19	96	1,10	55	59
Total ..	2,12	1,19	96	1,10	55	59

In 1931 the Government of India, with a view to protecting certain inland salt industries, imposed an additional import duty on foreign salt with the rider that the net proceeds of it would be distributed to the provinces dependent on foreign as opposed to indigenous salt supplies. The rate of the duty has been reduced twice since then (in 1933-34 to 2½ annas per maund and in 1936-37 to 1½ annas per maund). The highest yield to Bengal was 6 lakhs (in 1932-33). Continuance of the surcharge depends upon decisions taken at the Centre from year to year. The contingency that it may disappear entirely has to be borne in mind.

Revised.—The drop in the revised is due to the fact that the reduction from 2½ to 1½ annas per maund was announced after the Budget had been passed.

Budget.—The estimate is based on figures furnished by the Government of India.

VII—Land Revenue.

[The figures are in thousands of rupees.] Pages 9-10.

Minor heads.	Old head—V—Land Revenue. Actuals. 1933-34.	1934-35.	1935-36.	1936-37. Budget Estimate.	1936-37. Revised Estimate.	New head—VII—Land Revenue. Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ordinary revenue : Fixed collections ..	2,31,08	2,36,05	2,31,83	2,25,00	2,35,00	2,32,00
Ordinary revenue : Collections from Government estates : Collections from estates leased to farmers : Collections from estates held direct by Government	69,70	85,20	93,48	87,00	92,00	92,00
Sale of Government estates	13	13	10	12	12	12
Sale-proceeds of waste lands and redemption of land tax	30	37	20	24	30	25
Assessment of alienated lands *less* quit rents ..	64	67	..	..	..	..
Recoveries on account of survey and settlement charges	11,16	13,36	12,90	12,00	12,00	22,21
Rents, etc., of fisheries	2	3	10	5	10	10
Receipts for the improvement of Government estates	4,26	5,08	..	..	..	..
Recovery of cost of maintenance of boundary pillars	1	5	8	5	5	5
Recoveries of overpayments	4	4	2	4	10	6
Collection of payments for services rendered ..	2,24	2,91	3,11	3,10	3,60	3,10
Miscellaneous	2,20	1,69	2,42	1,55	2,82	2,57
Total ..	3,21,78	3,45,58	3,44,24	3,29,15	3,46,09	3,52,46
Deduct—Refunds	64	1,73	95	70	61	61
Net Total ..	3,21,14	3,43,85	3,43,29	3,28,45	3,45,48	3,51,85

This head and "IX—Stamps" are Bengal's two largest single heads of revenue, jointly accounting for from 60 to 70 per cent. of the total revenue. Though "Stamps" sometimes out-tops "Land Revenue" by several lakhs, the latter has the distinction of being less subject to large fluctuations. During the slump that began in 1931, for instance, stamp receipts dropped more than one crore below their best, whereas "Land Revenue" never fell below the 3 crore mark.

Revised.—The dominant figures are those under the first two heads. During the slump Land Revenue receipts fell from 3,24,74,000 in 1929-30 to 3,00,06,000 in 1932-33. In 1934-35 and 1935-36, following a recovery in the economic position, they rose above normal owing to payment of arrears. The estimate for 1936-37 allowed for a reaction, but collections have continued to be abnormally good and the year's actuals under the first two heads are now expected to be 15 lakhs higher than was originally estimated. The remainder of the increase is mostly under "Miscellaneous." This is always a fluctuating head.

Budget.—On the assumption that collections will be good, but not so good as in 1936-37 owing to the reduction of arrears, the estimate under "Fixed Collections" is placed 3 lakhs below the revised. On the other hand the amount due to be recovered on account of survey and settlement charges (mostly in the districts of Rangpur and Dinajpur) is 10 lakhs above the average for the last four years.

ges 11-12.

VIII—Provincial Excise.

[The figures are in thousands of rupees.]

Minor heads.	Old head—VI—Excise. Actuals. 1933-34.	1934-35.	1935-36.	1936-37 Budget Estimate.	1936-37 Revised Estimate.	New head—VIII—Provincial Excise. Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Country spirits	37,10	38,46	38,21	39,00	41,25	41,50
Country fermented liquors	16,28	17,33	16,59	16,20	15,25	15,59
Malt liquor (Beers)	1,70	1,93	2,11	2,17	2,17	2,22
Wines and spirits (foreign liquors other than beers, medicated wines and commercial spirits)	7,91	8,14	7,66	7,45	7,80	7,80
Receipts from commercial spirits (including denatured spirits and medicated wines) ..	6,01	6,11	5,79	5,88	7,06	7,09
Opium	35,17	34,87	34,45	34,40	33,52	34,26
Duties on medicinal and toilet preparations containing alcohol, opium, etc. ..	..	..	..	..	..	50
Hemp and other drugs	28,84	28,02	27,64	27,84	27,54	28,00
Receipts from Distilleries	..	..	..	..	4	4
Fines, confiscations and miscellaneous ..	1,79	2,73	2,64	2,43	86	86
Recoveries of overpayments	1	1	7	3	3	3
Collection of payments for services rendered	..	11	14	26	28	20
Total ..	1,34,81	1,37,71	1,35,30	1,35,66	1,35,80	1,38,00
Deduct—Refunds .. Reserved	..	..	..	..	..	1,00
Deduct—Refunds .. Transferred	75	1,06	1,57	1,00	1,80	
Net Total ..	1,34,06	1,36,65	1,33,73	1,34,66	1,34,00	1,37,00

This head of revenue provides one of the unsolved problems in the comparative study of provincial finance; for the reason that its yield differs so considerably from province to province. The yield in Bengal, for instance, owing to good habits ingrained in the people, is, and will doubtless continue to be, one of the smallest in India. A major province could be named in which the yield per head of the population is *nearly five times*, and another in which it is *nearly four times*, as great as in Bengal. The difference—in revenue terms, a sum of four or five crores per annum— is no small matter.

During the slump this head of revenue deteriorated very badly, dropping from 228 lakhs in 1925-26 to 134 lakhs in 1933-34; and it has been slow to respond to the slight general recovery that set in thereafter.

Revised.—An improvement in receipts from "Country Spirits" is offset by a fall, attributed to scarcity in Western Bengal, in receipts from "Country fermented liquors."

Budget.—An improvement of 3 lakhs over the Revised is estimated at a venture, in view of the actuals for 1934-35.

IX—Stamps.

[The figures are in thousands of rupees.]

Minor heads.	Old head VII—Stamps. Actuals. 1933-34.	1934-35.	1935-36.	1936-37. Budget Estimate.	1936-37. Revised Estimate.	New head IX—Stamps. Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—NON-JUDICIAL.						
Stamp duties on Bills of exchange, cheques and other commercial documents .. }	74,35	77,23	79,32	82,15	84,00	8,00
Sale of other non-judicial stamps .. }						74,00
Duty on impressing documents ..	2,50	98	1,69	1,05	93	1,00
Fines and penalties	22	28	22	25	22	25
Miscellaneous	46	68	1,38	1,00	2,55	3,50
Total ..	77,53	79,17	82,61	84,45	87,70	86,75
Deduct—Refunds ..	4,93	6,82	6,94	6,95	6,50	6,60
Net Total—Non-Judicial ..	72,60	72,35	75,67	77,50	81,20	80,15
B—JUDICIAL.						
Court-fees realised in stamps .. .. }	2,16,02	2,14,77	2,21,35	2,18,50	2,24,40	2,21,25
Sale of stamps .. .. }						7,25
Fines and penalties	4	8	9	9	9	9
Miscellaneous	..	..	1	1	1	1
Total ..	2,16,06	2,14,85	2,21,45	2,18,60	2,24,50	2,28,60
Deduct—Refunds ..	1,52	1,17	1,18	1,20	1,10	1,10
Net Total—Judicial ..	2,14,54	2,13,68	2,20,27	2,17,40	2,23,40	2,27,50
GRAND TOTAL ..	2,87,14	2,86,03	2,95,94	2,94,90	3,04,60	3,07,65

In good times this is Bengal's biggest head of revenue, but in bad times the deterioration is serious. A yield of 392 lakhs in 1920-30, for instance, was followed in 1931-32 by a yield of only 271 lakhs. During the recent depression the deterioration was more marked in "non-judicial" than in "judicial."

Revised.—From the figures to date, we expect to be 10 lakhs up on the original estimate.

Budget.—A further growth (of 3 lakhs only) is assumed in the hope that the recent improvement will be maintained and that the net effect of the operations of the Bengal Debt Conciliation Act (no true data are yet available) will be an increase in court-fee revenue.

Two changes of classification may be noted :—

(1) The new minor head "Stamp duties on Bills of Exchange, Cheques and other commercial documents" (under "Non-Judicial") :—

This has reference to section 137 of the Government of India Act, read with item 57 of the Federal Legislative List in the Seventh Schedule. These classes of stamp are to pass from the legislative control of the provinces to that of the Centre and to be levied as central, but their net proceeds are to form part of the revenue of the provinces.

(2) The new sub-head "Sale of stamps" under "Judicial" refers to gross receipts in copying departments, which hitherto were merged in the figures against "Sale of Court-fee stamps."

X—Forest.

Northern and Southern Circles.

14-16.

[The figures are in thousands of rupees.]

Minor heads.	Old head—VIII—Forest. Actuals. 1933-34.	Actuals. 1934-35.	Actuals. 1935-36.	1936-37. Budget Estimate.	1936-37. Revised Estimate.	New head—X—Forest. Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Timber and other produce removed from the forest by Government agency ..	2,17	3,33	4,06	3,90	2,40	2,40
Timber and other produce removed from the forest by consumers or purchasers ..	11,84	13,45	14,83	15,00	15,20	15,20
Drift and waif wood and confiscated forest produce	4	5	4	4	6	6
Miscellaneous	1,12	1,16	1,34	1,25	1,19	1,18
Total ..	15,17	17,99	20,27	20,19	18,85	18,84
Deduct—Refunds ..	14	17	17	17	72	61
Net Total ..	15,03	17,82	20,10	20,02	18,13	18,23

Northern Circle.

Heads.	VIII—Forest. Actuals. 1933-34.	Actuals. 1934-35.	Actuals. 1935-36.	1936-37. Budget Estimate.	1936-37. Revised Estimate.	X—Forest. Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Timber and other produce removed from the forest by Government agency ..	1,94	2,97	2,97	3,10	2,00	1,98
Timber and other produce removed from the forest by consumers or purchasers ..	4,64	5,87	6,99	6,65	6,80	6,80
Drift and waif wood and confiscated forest produce	2	1	1	1	2	2
Miscellaneous	50	48	52	55	51	51
Total ..	7,10	9,33	10,49	10,31	9,33	9,31
Deduct—Refunds ..	..	..	1	1	1	1
Net Total ..	7,10	9,33	10,48	10,30	9,32	9,30

Southern Circle.

Heads	1933-34	1934-35	1935-36	1936-37 Budget Estimate	1936-37 Revised Estimate	Budget Estimate, 1937-38
Timber and other produce removed from the forest by Government agency ..	23	36	1,09	80	40	42
Timber and other produce removed from the forest by consumers or purchasers ..	7,20	7,58	7,84	8,35	8,40	8,40
Drift and waif wood and confiscated forest produce	2	4	3	3	4	4
Miscellaneous	62	68	82	70	68	67
Total ..	8,07	8,66	9,78	9,88	9,52	9,53
Deduct—Refunds ..	14	17	16	16	71	60
Net Total ..	7,93	8,49	9,62	9,72	8,81	8,93

This is an unstable head, its yield depending on the state of the timber market. In 1921-22, which was a year of some depression, the receipts stood at 19 lakhs. In the trade recovery that followed they rose to 33½ lakhs (1927-28), and in the recent slump they dropped to 15 lakhs (1933-34).

Revised.—It is evident from the progress of actuals that the yield will be nearly 2 lakhs below the original estimate. The decrease, however, is largely due to reduction of departmental extraction (sales by Government Agency) and is offset in part by a decrease of expenditure.

Budget.—Follows roughly the Revised.

XI—Registration.

[The figures are in thousands of rupees.]

Page 17.

Minor heads.	Old head—IX—Registration.					New head—XI—Registration.
	Actuals.			1936-37.		Budget Estimate, 1937-38.
	1933-34.	1934-35.	1935-36.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Fees for registering documents	17,85	20,40	21,61	23,00	21,34	21,64
Fees for copies of registered documents ..	65	71	75	70	82	85
Miscellaneous	1,21	1,35	1,38	1,34	1,48	1,55
Total ..	19,71	22,46	23,74	25,04	23,64	24,04
Deduct—Refunds .. Reserved	..	..	..	..	..	4
Deduct—Refunds .. Transferred	4	3	4	4	4	
Net Total ..	19,67	22,43	23,70	25,00	23,60	24,00

Changes of regulation apart, general economic conditions on the country-side are believed to be closely reflected in this head of revenue. In 1927-28 the yield stood at 40 lakhs. During the slump it fell to 18½ lakhs in 1932-33. Some recovery has set in since then, but 2 lakhs of it is attributed to an amendment of certain fees in August 1933.

Revised.—The original estimate assumed that the rate of growth attained in 1935-36 would continue in 1936-37. It is now apparent that there will be no improvement, owing partly to unfavourable economic conditions in the Burdwan and Presidency Divisions.

Budget.—A conservative estimate, following the Revised, seemed best.

XII— Receipts under Motor Vehicles Taxation Acts.

17. [The figures are in thousands of rupees.]

Minor heads.	Actuals.			1936-37.		Budget Estimate, 1937-38.
	1933-34.	1934-35.	1935-36.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts under the Indian Motor Vehicles Taxation Act	..	..	..	..	..	4,50
Receipts under the Provincial Motor Vehicles Taxation Act	..	..	..	..	..	16,10
Fees and other receipts	..	..	..	..	..	1
Total ..	..	..	..	..	..	20,61
Deduct—Refunds ..	..	..	..	..	..	30
Net Total ..	..	..	..	..	..	20,31

The receipt for previous years will be found at page 30 of this book under the head "Miscellaneous Departments." They are now to be booked under this new head. Receipts in previous years were as follows :—

1933-34	12,65,000
1934-35	14,52,000
1935-36	19,40,000
1936-37 (revised)	19,85,000

The head shows a steady growth and will doubtless continue to do so. The budget is based on this assumption.

XIII—Other taxes and duties.

[The figures are in thousands of rupees.] Page 17.

Minor heads.	Old head—IXA—Scheduled Taxes.				
	Actuals.			1936-37.	
	1933-34.	1934-35.	1935-36.	Budget Estimate.	Revised Estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.
Entertainment tax	4,11	4,04	5,85	6,50	7,00
Betting tax	7,11	9,73	8,86	9,40	9,00
Total ..	11,22	13,77	14,71	15,90	16,00
Deduct—Refunds ..	..	..	..	..	..
Net Total ..	11,22	13,77	14,71	15,90	16,00

Minor heads.	New head—XIII—Other Taxes and Duties.
	Budget estimate, 1937-38.
	Rs.
A—Taxes on luxuries, etc.—	
Entertainment tax	7,25
Betting tax	9,00
B—Receipts from Electricity Duties—	
Fees under the Indian Electricity Rules, 1922, and fees for electrical inspection of cinemas	25
Receipts under the Bengal Electricity Duty Act, 1935	16,50
C—Receipts from Tobacco Duties—	
Receipts under the Bengal Tobacco (Sales Licensing) Act, 1935	3,50
Total ..	36,50
Deduct—Refunds	1
Net total	36,49

This head "XIII—Other taxes and duties" is a new head framed, as its details suggest, for modern types of taxation. The statement below shows the heads from which its various contents have been transferred, and brings together the Revised and Budget estimates for each. Items 3 and 4 were introduced, and the scope of item 1 was extended, by legislation passed (for 3 years) in 1935 :—

Revised.		*Budget.*	
Old head—IXA—Scheduled Taxes—		New head—XIII—Other Taxes, etc.	
1. Entertainment tax ..	7,00,000	1. Entertainment tax ..	7,25,000
2. Betting tax	9,00,000	2. Betting tax	9,00,000
Old head—XXXV—Miscellaneous.			
3. Receipts under Bengal Electricity Duty Act ..	16,50,000	3. Receipts under Bengal Electricity Duty Act ..	16,50,000
4. Receipts under Bengal Tobacco (Sales Licensing) Act	3,30,000	4. Receipts under Bengal Tobacco (Sales Licensing) Act	3,50,000
Old head—XXVI—Miscellaneous Departments.			
5. Receipts under Indian Electricity Act ..	25,000	5. Receipts under Indian Electricity Rules ..	25,000
	36,05,000		36,50,000

XVI—Subsidised Companies.

ge 17.

[The figures are in thousands of rupees.]

Minor heads.	Old head—XII—Subsidised Companies.					New head—XVI—Subsidised Companies.
	Actuals.			1936-37.		Budget Estimate, 1937-38.
	1933-34.	1934-35.	1935-36.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government share of surplus profits—						
Darjeeling-Himalayan Railway ..	28	..	53	49	52	41

The Revenue under this head represents the amount which the Darjeeling-Himalayan Railway Company, under an agreement, pay annually to Government for the upkeep of the Cart Road between Siliguri and Darjeeling. This payment is limited to 2,500 multiplied by the number of miles of the road carrying the railway or one half of the excess profits of the Company over 5 per cent. whichever is less. The yield has fallen off badly during the last decade, the chief cause, it is asserted, being the competition of motor-traffic. In 1928-29 the yield was one lakh.

Irrigation—Net Receipts.

Irrigation works are divided into the following two main categories:—

(*i*) works for which capital accounts are kept; and

(*ii*) works for which such accounts are not kept.

As regards works for which capital accounts are kept, the expenditure is entered under the major head "68—Construction of Irrigation, Navigation, Embankment and Drainage works (not charged to revenue)." This head is divided so as to show (A) Irrigation and (B) Navigation, Embankment and Drainage works separately, each of these being again sub-divided into (*i*) productive and (*ii*) unproductive works. The major head "68" as its title indicates is intended to include only expenditure incurred outside the revenue account. All capital expenditure on Irrigation, Navigation, Embankment and Drainage works financed from the Famine Relief Fund or from General Revenues, is booked under the head "19—Construction of Irrigation, Navigation, Embankment and Drainage works—B—Financed from ordinary revenues."

The interest on capital expenditure is provided from ordinary revenues and is shown under the head "17—Interest on works for which capital accounts are kept." This is a *pro forma* account as it includes interest charges on all capital expenditure whether that capital expenditure has been met out of revenue or from loans.

Direct receipts from capital projects are exhibited on the receipt side under the head "XVII—Irrigation, Navigation, Embankment and Drainage works for which capital accounts are kept," separately in respect of each of the two classes of works, viz., productive and unproductive. The deduction of working expenses under the same head makes it possible to bring out the net return from each work.

The expenditure on works for which capital accounts are not kept is financed from ordinary revenues and is entered under the head "18—Other revenue expenditure financed from ordinary revenue"; this head also includes miscellaneous expenditure on surveys for Irrigation projects, pension charges, etc. The revenue from these works is shown under the head "XVIII—Irrigation, Navigation, Embankment and Drainage works for which no capital accounts are kept." Expenditure on works for which capital accounts are not kept may also be met from the Famine Relief Fund and such expenditure is debited to the head "18(1)—Other Revenue expenditure financed from Famine Relief Fund."

XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.

[The figures are in thousands of rupees.]

Minor heads.	Old head XIII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.									New head XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.			
	Actuals.			Budget Estimate, 1936-37.			Revised Estimate, 1936-37.			Budget Estimate, 1937-38.			Total demand for grant.
	1933-34.	1934-35.	1935-36.	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—IRRIGATION WORKS.													
Productive.													
Direct Receipts	58	1,14	4,90	..	..	5,22	..	..	6,68	..	..	7,21	..
Deduct—Refunds.. ..	..	..	..	..	..	..	..	..	1	..	..	1	..
Deduct—Working Expenses—													
Extensions and improvements	2	3	17	30	..	30	31	..	31	41	..	41	41
Maintenance and repairs ..	44	58	1,33	1,73	..	1,73	1,56	..	1,56	1,32	..	1,32	1,32
Establishment	68	74	1,08	1,08	15	1,23	1,34	14	1,48	1,37	28	1,65	1,37
Tools and plant	4	9	5	2	..	2	2	..	2	3	..	3	3
Suspense	..	1,20	−36	−21	..	−21	..	..	..	40	..	40	40
Charges in England ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Loss or gain by exchange ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total Expenditure in India ..	1,18	2,64	2,27	2,92	15	3,07	3,23	14	3,37	3,53	28	3,81	3,53
Net Receipts ..	−60	−1,50	2,63	..	..	2,15	..	..	3,30	..	..	3,39	
Unproductive.													
Direct Receipts	1,00	67	62	..	..	68	..	..	1,00	..	..	1,CC	..
Deduct—Refunds	..	3	..	..	..	..	..	..	..	..	..	..	..
Deduct—Working Expenses—													
Extensions and improvements —Works	1	−1	..	..	..	..	..	..	..	..	..	..	..
Maintenance and repairs ..	36	44	44	44	..	44	44	..	44	54	..	54	54
Establishment	1,11	1,04	87	74	15	89	71	14	85	73	14	87	73
Tools and plant	2	1	1	1	..	1	2	..	2	1	..	1	1
Suspense	..	..	..	..	..	..	..	..	..	..	..	..	..
Charges in England ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Loss or gain by exchange ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total Expenditure in India ..	1,50	1,48	1,32	1,19	15	1,34	1,17	14	1,31	1,28	14	1,42	1,28
Net Receipts ..	−50	−84	−70	..	..	−66	..	..	−31	..	..	−42	..
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.													
Unproductive.													
Direct Receipts	9,49	7,07	6,39	..	..	7,41	..	..	6,91	..	..	7,51	..
Deduct—Refunds	..	..	..	..	..	1	..	..	1	..	..	1	..
Deduct—Working expenses—													
Extensions and Improvements —Works	1,04	76	78	1,05	..	1,05	78	..	78	1,00	..	1,00	1,00
Maintenance and repairs ..	5,53	5,05	4,50	6,50	..	6,50	6,84	..	6,84	4,67	..	4,67	4,67
Establishment	4,61	4,27	4,46	3,11	1,42	4,53	3,11	1,41	4,52	3,49	1,38	4,87	3,49
Tools and plant	30	33	30	33	..	33	33	..	33	30	..	30	3C
Suspense	..	..	..	..	..	..	..	..	..	..	..	..	..
Charges in England ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Loss or gain by exchange	..	..	..	..	..	..	..	..	..	..	..	..	..
Deduct—English cost of stores ..	5	..	..	..	..	..	..	..	..	..	..	..	..
Cost of store to be purchased in Englands	..	..	..	..	..	..	..	..	..	..	..	..	..
Total Expenditure in India ..	11,43	10,41	10,04	10,99	1,42	12,41	11,06	1,41	12,47	9,46	1,38	10,84	9,46
Net Receipts—B.—Navigation, Embankment and Drainage Works	−1,94	−3,34	−3,65	..	..	−5,01	..	..	−5,57	..	..	−3,34	..
TOTAL NET RECEIPTS ..	−3,04	−5,68	−1,72	..	..	−3,52	..	..	−2,58	..	..	−37	..

In Irrigation, Navigation, Embankment and Drainage projects for which capital accounts are kept, *i.e.*, projects the receipts and expenditure of which are treated on a commercial basis, the net revenue (gross receipts less working expenses) is shown on the receipt side of the budget under this major head. In accordance with this principle of classification, the net revenue from the Damodar, Bakreswar, Midnapore, Hijli Tidal and Calcutta and Eastern Canals and from the Sundarbans Steamer and Madaripur Bil Routes is shown under this head.

Gross Receipts.—These are as follows:—

	Budget, 1936-37.	Revised, 1936-37.	Budget, 1937-38.
A—Irrigation Works.			
(*i*) Productive	5,22,000	6,67,000	7,20,000
(*ii*) Unproductive	68,000	1,00,000	1,00,000
B—Navigation, Embankment and Drainage works.			
Unproductive	7,40,000	6,90,000	7,50,000
Total ..	13,30,000	14,57,000	15,70,000

Under "A—Irrigation," the anticipated increase in receipts both this year and next under "Productive" is due to larger collection in Damodar Area by employment of special staff for collection of arrear and current demands. The increase in the Revised under "Unproductive" is on account of heavy renewal of leases in the Midnapore Canal towards the end of the last irrigation season due to prolonged drought.

Under "B—Navigation," the revised estimate which indicates some decrease in revenue, is based on the progress of collections during the year, while the increase in the current year's budget is due to anticipated receipts for the hire of the Dredger "Ronaldshay" to the Calcutta Corporation.

Working Expenses—Extensions and Improvements.

	Budget, 1936-37.	Revised, 1936-37.	Budget, 1937-38.
A—Irrigation (Productive) ..	30,350	30,700	41,150
B—Navigation (Unproductive) ..	1,04,600	77,600	1,00,000
Total ..	1,34,950	1,08,300	1,41,150

Details of the above estimates will be found in Appendix A in this book. The budget estimate under "A—Irrigation" allows for expenditure for works in progress and provides for the following new items:—

(1) Construction of a regulator in the Damodar Canal ..	15,000
(2) Fitting of regulating Boards at Banka Syphon ..	3,000
(3) Construction of servants' quarters at the residence of the Executive Engineer, Damodar Canal Division, Burdwan	950

Under "B—Navigation," the decrease in the revised is due to smaller expenditure than was anticipated in the reconstruction of Tollyganj and Barrackpore bridges by the Calcutta Improvement Trust. The budget provides for further expenditure for the Barrackpore bridge.

Maintenance and Repairs.—The total estimates for the Irrigation Department under this head are as follows:—

	Budget, 1936-37.	Revised, 1936-37.	Budget, 1937-38.
"XIII" and "XVII"—Irrigation ..	8,66,300	8,84,400	6,52,300
"15" and "18"—Irrigation ..	6,01,500	5,83,200	6,97,700
Total ..	14,67,800	14,67,600	13,50,000

The revised repeats the budget with adjustments under the two heads according to requirements; the apparent decrease in the current year's budget is due to the exclusion of an adjustment of Rs. 2,21,000 included in the budget and revised of 1936-37 on account of debit of charges for loss on stock relating to "Dredgers" for which *per contra* credit of a corresponding amount was taken under "15-B—Irrigation—Suspense," the *plus* and *minus* entries cancelling each other ultimately; taking this into consideration, the current year's budget really allows for larger reserve for expenditure on account of the maintenance of the Damodar Canal.

Establishment.—The cost of establishment, other than works establishment, is distributed *pro rata* under the several major heads in proportion to works expenditure debited to each. The total estimates are as follows:—

	Budget, 1936-37.	Revised, 1936-37.	Budget, 1937-38.
"XIII" and "XVII"—Irrigation ..	6,65,500	6,86,000	7,38,800
"15" and "18"—Irrigation ..	5,47,500	5,47,200	6,43,730
"16" and "19"—Irrigation ..	..	1,100	..
"55" and "68"—Irrigation ..	1,10,000	1,05,000	1,01,000
Total ..	13,23,000	13,39,300	14,83,530

The increase in the revised is due to extra staff employed for the collection of current and arrear revenue in the larger area irrigated by the Damodar Canal and for apportionment work involved in the renewal of contract for the Midnapore Tacavi Embankments. The increased provision in the budget is for extra staff required for the preparation of a detailed scheme for flushing and irrigating the Damodar Canal area (1,06,000) and for revenue survey of the area lying between the Damodar and Hooghly rivers in connection with the same scheme (27,000); a small normal growth for increments, etc., has also been allowed for.

Suspense.—The budget provision (−21,000) in 1936-37 represented the value of stone boulders to be *issued* from stock for flood damage repairs. This transaction was not carried out last year which explains the absence of any provision in the revised estimate; it is now stated that it will be necessary to *replenish* the reserve stock of stone boulders to the extent of 40,000 in the current year.

XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.

[The figures are in thousands of rupees.]

Minor heads.	Old head—XIV—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.					New head XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.
	Actuals.			1936-37.		Budget Estimate, 1937-38.
	1933-34.	1934-35.	1935-36.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Irrigation Works—						
Works for which neither capital nor revenue accounts are kept ..	..	..	..	2	2	4
B—Navigation, Embankment and Drainage Works—						
Works for which neither capital nor revenue accounts are kept ..	1,72	2,59	1,89	2,28	1,86	2,12
Total ..	1,72	2,59	1,89	2,30	1,88	2,16
Deduct—Refunds ..	1	4	1	1	1	1
Net Total ..	1,71	2,55	1,88	2,29	1,87	2,15

Receipts from Irrigation, Navigation, Embankment and Drainage works for which no capital accounts are kept are shown under this head, *i.e.*, receipts from the Amjore and Salband Weirs and Orissa Coast Canals, Gaighata and Buxi khals and Magrahat Drainage Project, and recoveries on account of agricultural embankments and land benefited by embankments and drainage works.

The details are shown below :—

	Budget, 1936-37.	Revised, 1936-37.	Budget, 1937-38.
A—Irrigation (Salband Weir) ..	2,000	2,000	4,000
B—Navigation—			
(*i*) Receipts from Orissa Coast Canal, etc.	1,27,000	1,20,000	1,31,000
(*ii*) Recoveries by Collector on account of lands benefited by embankments	1,00,000	65,000	80,000
Total ..	2,29,000	1,87,000	2,15,000

The revised and budget estimates are based on the progress of past and current collections and the estimate for 1937-38 under B (*i*) includes 11,000 for receipts from the Grand Trunk Canal owing to the closing of the capital account of that canal from 1936-37—these receipts used to be taken by reduction of expenditure under the capital head "68—Irrigation—B—Navigation—*Deduct*—Receipts and recoveries on Capital Account."

e 20.

XX—Interest.

[The figures are in thousands of rupees.]

Minor heads.	Old head—XVI—Interest.					New head —XX— Interest.
	Actuals.			1936-37.		Budget Estimate, 1937-38.
	1933-34.	1934-35.	1935-36.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Interest on Provincial loans and advances by the Provincial Government	3,57	3,47	3,83	3,85	4,13	5,60
Interest on arrears of revenue ..	1,86	3,30	1,72	2,00	1,54	1,60
Miscellaneous	..	6	2	..	2	2
Total ..	5,43	6,83	5,57	5,85	5,69	7,22
Deduct—Refunds ..	1	..	..	..	..	..
Net Total ..	5,42	6,83	5,57	5,85	5,69	7,22

Revised.—The increase under the first head is mainly on account of larger recoveries of interest under the Land Improvement and Agriculturists' Loans Acts—the amount of such loans granted during the year being 39¾ lakhs against 9 lakhs in the previous year and 9½ lakhs in 1934-35. Good collections of arrear land revenue account for the decrease under the second head.

Budget.—The increase in mainly due to larger anticipated recoveries on account of the Magrahat drainage loan. Some receipt (10,000) is also anticipated on account of interest on house-building and motor car advances to Bengal Government servants. Under the new constitution such advances will be financed from provincial instead of from central resources.

XXI—Administration of Justice.

[The figures are in thousands of rupees.] Page 21.

Minor heads.	Old head—XVII—Administration of Justice.					New head—XXI—Administration of Justice.
	Actuals.			1936-37.		Budget Estimate, 1937-38.
	1933-34.	1934-35.	1935-36.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of unclaimed and escheated property	46	36	70	35	25	35
Court-fees realised in cash	38	31	34	36	37	36
General fees, fines and forfeitures ..	10,12	11,11	12,07	9,50	9,69	11,35
Mukhtearship Examination fees ..	15	13	12	12	11	12
Miscellaneous fees and fines	2,23	2,25	2,04	2,12	2,04	2,11
Miscellaneous	25	28	45	35	45	40
Recoveries of overpayments	4	13	19	6	6	6
Collection of payments for services rendered	11	1,06	1,42	19	32	8
Total ..	13,74	15,63	17,33	13,05	13,29	14,83
Deduct—Refunds ..	51	44	36	44	35	35
Net Total ..	13,23	15,19	16,97	12,61	12,94	14,48

Revised.—The variations are slight and call for no comment.

Budget.—The increase is mainly under "General fees, fines and forfeitures." Consequent on the provincialisation of the office of the Official Assignee with effect from 1st March 1937, interest on the securities constituting his "Unclaimed Divident Revenue Account," estimated at 1,68,000, will accrue to provincial revenues, which *per contra* will now have to bear the cost of the provincialised establishment (vide notes under "27—Administration of Justice" at page 74 of this book).

XXII—Jails and Convict Settlements.

Page 22.

[The figures are in thousands of rupees.]

Minor heads.	Old head—XVIII—Jails and Convict Settlements.					New head XXII—Jails and Convict Settlements.
	Actuals.			1936-37.		Budget Estimate, 1937-38.
	1933-34.	1934-35.	1935-36.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jails	1,03	87	79	90	81	81
Jail manufactures	6,43	5,63	5,58	5,73	5,71	5,71
Recoveries of overpayments	1	1	2	1	1	1
Total ..	7,47	6,51	6,39	6,64	6,53	6,53
Deduct—Refunds ..	..	..	..	1	..	..
Net Total ..	7,47	6,51	6,39	6,63	6,53	6,53

The yield of this head depends mainly on the demand for Bengal Jail products and on prices ruling in the market. The demand nowadays is not so great as it used to be. The receipts under the other main item ("Jails") consist mostly of recoveries from the Press and Forms Department for the hire of convict labour supplied to it. Variations are generally due to variations of the rates of hire. These were last changed (downwards) in 1934-35.

Revised.—The variations are small and call for no explanation.

Budget.—Follows the Revised.

XXIII—Police.

[The figures are in thousands of rupees] Page 23.

Minor heads.	Old head—XIX—Police. Actuals. 1933-34.	1934-35.	1935-36.	1936-37. Budget Estimate.	Revised Estimate.	New head—XXIII—Police. Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contribution for Railway Police ..	23	23	23	23	23	..
Police supplied to Railways	10	9	9	9	9	9
Police supplied to public departments, private companies and persons ..	28	26	27	30	1,00	62
Presidency Police	8,49	9,04	5,64	5,84	5,73	5,76
Cash receipts under the Arms Act ..	5	2	2	2	2	2
Fees, fines and forfeitures	93	95	27	17	26	26
Recoveries of overpayments	5	7	10	8	14	10
Collection of payments for services rendered	29	28	27	26	29	30
Miscellaneous	90	86	96	88	86	86
Total ..	11,32	11,80	7,85	7,87	8,62	8,01
Deduct—Refunds ..	14	8	8	4	45	23
Net Total ..	11,18	11,72	7,77	7,83	8,17	7,78

The head "Contribution for Railway Police" represents fixed contributions hitherto paid by the Assam-Bengal Railway (16,844) and the Bengal-Nagpur Railway (5,809) towards the cost of the Railway Police, while under the head "Police supplied to Railways" are credited receipts from such railways as the Howrah-Amta, the Howrah-Seakhala, and the Darjeeling-Himalayan Railway for protective police supplied at their request for service on their lines. The main receipts under the head "Presidency Police" are on account of recoveries for "Police supplied to private persons" (about 1 lakh) and recoveries from the Port Commissioners, Calcutta, for Port Police (about 3 lakhs 70 thousand), the other items comprising receipts under the "Calcutta Vehicles Act" and the "Calcutta Hackney Carriage Act," cattle-pound receipts, fees, fines, etc.

The main variations are explained below:—

Revised.—The increase under "Police supplied to public departments, private companies and persons" is due to the fact that charges for police escorts employed in different districts for the remittance of treasure chests which used to be borne by Government are being recovered from the Reserve Bank with effect from the date of constitution of the Bank. The Revised includes arrear dues for 1935-36.

Budget.—The omission of provision against the head "Contribution for Railway Police" is due to an accounting adjustment under which such receipts will, from the current year, be taken in reduction of expenditure under the subject head "29—Police—Railway Police—Recoveries from the Railway Department of the Government of India."

Page 24.

XXIV—Ports and Pilotage.

[The figures are in thousands of rupees.]

Minor heads.	Old head—XX—Ports and Pilotage.					New head—XXIV—Ports and Pilotage.
	Actuals.			1936-37.		Budget Estimate, 1937-38.
	1933-34.	1934-35.	1935-36.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of vessels and stores ..	9	7	5	1	1	1
Registration and other fees—						
Fees realised at the shipping office .. / Examination fees	3	4	5	4	3	4
Miscellaneous—						
Survey fees	62	63	60	62	70	65
Other items	16	20	49	35	50	52
Total ..	90	94	1,19	1,02	1,24	1,22

Under this head are credited the fees received by Government for the registration and survey of inland vessels and for examinations held under the Inland Steam Vessels Act. The sale-proceeds of unserviceable materials in the Government Dockyard at Narayanganj, the sale-proceeds of unserviceable launches and receipts from private parties for repairs executed at the Dockyard are also credited here.

Revised.—The increase under "Miscellaneous—Other items" is due to the undertaking of larger repairs for private parties at the Dockyard than were anticipated.

Budget.—Follows generally the Revised.

XXVI—Education.

[The figures are in thousands of rupees.] Page 24.

Minor heads.	Old head—XXI—Education.					New head XXVI—Education.
	Actuals.			1936-37.		Budget Estimate, 1937-38.
	1933-34.	1934-35.	1935-36.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—University—						
Fees, Government Arts Colleges ..	3,95	4,41	4,56	4,50	4,45	4,42
Fees, Government Professional Colleges	48	45	44	42	55	55
B—Secondary—						
Fees, Government Secondary Schools	5,00	5,12	5,31	5,30	5,25	5,30
D—Special—						
Fees, Government Special Schools ..	1,25	1,35	1,17	1,37	1,20	1,21
E—General—						
Contributions	3	3	2	3	3	3
Income from endowments ..	20	21	15	19	16	16
Recoveries of overpayments	7	18	14	16	28	14
Collection of payments for services rendered	25	7	6	8	6	2
Miscellaneous	2,36	2,61	2,76	2,60	2,76	2,80
Total ..	13,59	14,43	14,61	14,65	14,74	14,63
Deduct—Refunds { Reserved	..	..	..	..	..	4
Deduct—Refunds { Transferred	3	3	4	3	4	
Net Total ..	13,56	14,40	14,57	14,62	14,70	14,59

The yield of this head depends mainly on the number of students on the rolls of Government colleges and schools. There has been some recovery since the period of the slump.

Revised.—There has been a slight fall in anticipated fee receipts from all educational institutions except Professional Colleges. A small increase is expected under "Miscellaneous" on account of an increase in the number of examinees.

Budget.—Follows generally the Revised.

XXVII—Medical.

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[The figures are in thousands of rupees.]

Minor Heads.	Old head—XXII—Medical.					New head—XXVII—Medical.
	Actuals.			1936-37.		Budget Estimate, 1937-38.
	1933-34.	1934-35.	1935-36.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical School and College fees ..	2,96	3,07	3,16	3,00	3,05	3,05
Hospital receipts	3,02	3,01	3,01	3,04	3,10	3,20
Mental Hospital receipts	1	1	1	1	1	1
Sale of medicines	..	..	1	..	..	..
Contributions	1,23	1,48	96	1,40	1,82	1,40
Income from endowments	26	32	29	21	16	25
Recoveries of overpayments	7	1	9	4	7	4
Collection of payments for services rendered	99	2,94	1,39	1,34	1,50	1,38
Miscellaneous	75	91	97	1,00	90	1,03
Total ..	9,29	11,75	9,89	10,04	10,61	10,36
Deduct—Refunds { Reserved	..	..	..	..	..	85
Deduct—Refunds { Transferred	93	91	79	86	85	
Net Total ..	8,36	10,84	9,10	9,18	9,76	9,51

Revised.—The increase is mostly under the head "Contributions" and is due to recovery of arrear contribution from the Calcutta Corporation on account of the Campbell Hospital. Similarly arrear dues realised from Assam on account of training of students from that Province in the Campbell Medical School are responsible for the increase under "Collection of payments for services rendered."

Budget.—After discounting the effect of the abovementioned collection of arrears, the Budget follows generally the Revised. The estimate under the head "Miscellaneous" includes 12,900 received from the Imperial Council of Agricultural Research for research in the systematic cultivation of medicinal plants.

XXVIII—Public Health.

Page 25.

[The figures are in thousands of rupees.]

Minor heads.	Old head—XXIII—Public Health.					New head—XXVIII—Public Health.
	Actuals.			1936-37.		Budget Estimate, 1937-38.
	1933-34.	1934-35.	1935-36.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of sera and vaccines, etc. ..	14	35	41	40	45	45
Contributions	11	35	4	4	12	18
Income from Endowments	..	..	..	..	..	..
Recoveries of overpayments	13	6	6	5	7	7
Collection of payments for services rendered	31	21	28	30	35	50
Miscellaneous	54	39	52	50	55	55
Total ..	1,23	1,36	1,31	1,29	1,54	1,75
Deduct—Refunds { Reserved	..	..	..	..	..	..
Deduct—Refunds { Transferred	..	1	..	..	..	
Net Total ..	1,23	1,35	1,31	1,29	1,54	1,75

Revised.—The growth under "Sale-proceeds of sera and vaccines, etc." is justified by the progress of actuals. The increase under the next head is due to contributions amounting to 8,000 received from the Calcutta Corporation, local bodies and mills interested in the anti-ludlowii scheme.

Budget.—Follows the Revised except under "Contributions" and "Collection of payments for services rendered." In the former case increased contributions towards the anti-ludlowii scheme are expected; and in the latter larger recoveries from local bodies for the services of the Chief Engineer, Public Health Department, in the execution of sanitary and water works projects are expected.

XXIX—Agriculture.

Page 26. [The figures are in thousands of rupees.]

Minor heads.	Old head—XXIV—Agriculture.					New head—XXIX—Agriculture.
	Actuals.			1936-37.		Budget Estimate, 1937-38.
	1933-34.	1934-35.	1935-36.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Agricultural receipts	77	88	83	74	61	144
Veterinary receipts	56	40	42	40	42	..
Co-operative Credit	3,86	3,58	4,43	4,90	4,70	..
Recoveries of overpayments	2	1	1	1	1	..
Collection of payments for services rendered	87	88	88	87	88	..
Total ..	6,08	5,75	6,57	6,92	6,62	1,44
Deduct—Refunds { Reserved	..	..	..	..	..	1
Deduct—Refunds { Transferred	5	1	4	2	2	
Net Total ..	6,03	5,74	6,53	6,90	6,60	1,43

Revised.—The decrease under the first head is due to smaller receipts from experimental farms; while that under the third is due to receipts from the Government of India for the development of the handloom industry being smaller than originally anticipated.

Budget.—"Veterinary" and "Co-operative Credit" have, from the current year, been taken out of this head and shown under separate heads of account, *vide* the next two succeeding heads. The increase in Agricultural receipts is due to a change in accounting procedure introduced this year, under which grants from the "Imperial Council of Agricultural Research" and the "Indian Central Jute Committee" are being shown as receipts under this head instead of being taken in reduction of expenditure.

XXX—Veterinary.

[The figures are in thousands of rupees.] Pages 26-27.

Minor heads.	Actuals.			1936-37.		Budget Estimate, 1937-38.
	1933-34.	1934-35.	1935-36.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Veterinary College and School fees ..	..	..	..	..	..	30
Other receipts	..	..	..	..	..	16
Collection of payments for services rendered	..	..	..	..	..	85
Deduct—Refunds ..	..	..	..	..	..	..
Total ..	..	..	..	..	..	1,31

"Veterinary" was hitherto included under "Agriculture," but with effect from the current year a separate major head has been opened in respect of it. The past actuals were as follows :—

	1933-34.	1934-35.	1935-36.	1936-37. (Revised).
Veterinary College and School receipts ..	33,000	28,000	31,000	32,000
Other receipts	23,000	12,000	11,000	10,000
Collection of payments for services rendered ..	87,000	88,000	88,000	88,000

Under the largest sub-head, "Collection of payments for services rendered," are credited recoveries from other Governments on account of students sent by them to the Bengal Veterinary College, and recoveries from local bodies towards the pay of Veterinary Assistant Surgeons lent to them.

Revised and Budget.—The variations are small and call for no comment.

XXXI—Co-operative Credit.

[The figures are in thousands of rupees.]

Minor heads.	Actuals.			1936-37.		Budget Estimate, 1937-38.
	1933-34.	1934-35.	1935-36.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Audit fees	..	..	..	..	..	4,00
Miscellaneous receipts	..	..	..	..	..	1,15
Other receipts	..	..	..	..	..	7
Deduct—Refunds ..	..	..	..	..	..	..
Total ..	..	..	..	..	..	5,22

"Co-operative Credit" was previously included under "Agriculture," but with effect from the current year a separate head has been opened for it.

The past actuals were as follows:—

	1933-34.	1934-35.	1935-36.	Budget, 1936-37.	Revised, 1936-37.
Audit fees	3,86,000	3,46,000	4,20,000	4,00,000	4,00,000
Miscellaneous Receipts	..	...	17,000	78,000	63,000
Other Receipts	..	12,000	6,000	12,000	7,000
Deduct—Refunds	..	..	..	..	..
Total ..	3,86,000	3,58,000	4,43,000	4,90,000	4,70,000

The increase in the Budget is due to larger anticipated receipts from the Government of India for development of the handloom industry.

XXXII—Industries.

[The figures are in thousands of rupees.]

Page 28.

Minor heads.	Old head—XXV—Industries.					New head—XXXII—Industries.
	Actuals.			1936-37.		Budget Estimate, 1937-38.
	1933-34.	1934-35.	1935-36.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Industries	50	51	1,23	1,10	1,14	1,58
Cinchona plantations	8,50	8,37	10,58	10,21	10,79	12,17
Indian School of Mines	..	..	..	..	..	..
Recoveries of overpayments	2	..	1	..	4	1
Collection of payments for services rendered	22	11	3	20	16	10
Total ..	9,24	8,99	11,85	11,51	12,13	13,86
Deduct—Refunds { Reserved	1	2	2	1	2	2
Deduct—Refunds { Transferred	..	..	..	..	..	
Net Total ..	9,23	8,97	11,83	11,50	12,11	13,84

Revised.—The increase under "Cinchona Plantations" is due to larger sales than were anticipated when the original estimate was framed.

Budget.—The estimate under "Industries" includes 88,900 received from the Government of India for the development of the handloom and sericultural industries against 46,700 received in the previous year. A further increase of sales under "Cinchona Plantations" is expected.

XXXVI—Miscellaneous Departments.

[The figures are in thousands of rupees.]

Minor heads.	Old head—XXVI—Miscellaneous Departments.					New head—XXXVI—Miscellaneous Departments.
	Actuals.			1936-37.		Budget, Estimate, 1937-38.
	1933-34.	1934-35.	1935-36.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Labour and Emigration	..	..	..	..	..	..
Examination fees	16	4	5	16	30	16
Sale of stores and materials	..	..	..	..	..	..
Fees for the inspection of steam boilers ..	..	..	..	3,25	2,75	1,48
Administration of the Indian Partnership Act, 1932	..	..	..	..	..	5
Miscellaneous	7	5	7	36	9	9
Receipts under the Indian Electricity Act, 1910	..	..	..	..	25	..
Receipts on account of motor vehicles—						
Indian Motor Vehicles Act, VIII of 1914	..	1	4,43	4,10	4,44	..
Bengal Motor Vehicles Tax Act, 1932 ..	12,88	14,75	15,24	14,40	15,70	..
International Circulation Rules, 1933 ..	..	..	1	1	1	..
Loss or gain by exchange	..	..	..	..	..	..
Total ..	13,11	14,85	19,80	22,28	23,54	1,78
Deduct—Refunds { Reserved	22	23	27	26	29	2
Deduct—Refunds { Transferred	1	1	1	1	1	
Net Total ..	12,88	14,61	19,52	22,01	23,24	1,76

Revised.—The increase is due to growth in receipts under the Bengal Motor Vehicles Tax Act, 1932, as evinced by the progress of actuals. The original estimate under "Fees for the Inspection of Steam Boilers" included a provision of 1,75,000 on account of Bengal's share in the "Steam Boiler Inspection Fund" which was provincialised with effect from the 1st April 1936. Subsequent calculation, however, showed that the amount was only 1,26,000. This accounts for the decrease under this head.

Budget.—Under the revised system of classification introduced by the Auditor-General from the current year, "Receipts under the Indian Electricity Act, 1910 (Rules)," have been transferred from this head to the head "XIII—Other taxes and duties" (*vide* page 11), while "Receipts on account of Motor Vehicles" have been transferred to the head "XII—Receipts under Motor Vehicles Taxation Acts" (*vide* page 10). Credit has been taken in respect of a sum of 5,000 as fees for registration of firms under the "Indian Partnership Act, 1932," which used to be administered by the Government of India but which is being administered by this Government with effect from the 1st April 1937. The estimate under "Fees for the Inspection of Steam Boilers" follows the revised after allowing for the abnormal receipt of 1,26,000.

XXXIX—Civil Works.

[The figures are in thousands of rupees.] Page 29.

Minor heads.	Old head—XXX—Civil Works.					New head—XXXIX—Civil Works.
	Actuals.			1936-37.		Budget Estimate, 1937-38.
	1933-34.	1934-35.	1935-36.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts	12,51	13,79	16,76	26,43	23,90	28,73
Deduct—Refunds { Reserved	..	..	..	..	..	5
Deduct—Refunds { Transferred	2	2	7	5	5	
Total ..	12,49	13,77	16,69	26,38	23,85	28,68

The details are as follows :—

	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
Rents	4,15,000	3,90,000	4,07,000
Tolls on roads	50,000	45,000	45,000
Recoveries of expenditure	30,000	60,000	60,000
Transfer from Road Development Account	19,63,000	16,14,000	22,23,000
Miscellaneous	1,85,000	2,81,000	1,38,000
	26,43,000	23,90,000	28,73,000

The drop in the Revised and the increases in the Budget are due mainly to variation in the estimates of Transfer from Road Development Account. The amount transferred depends on the amount spent on Road Development Fund Works. Subsidies given by the Government of India to this Province out of the proceeds of the increased taxation on motor-spirit are credited to the Deposit account "Subventions from the Road Development Fund" (page 124 of this book) and the amount required for expenditure is debited to that account. Amounts so withdrawn from the deposit account are credited as receipts under the present head "XXXIX—Civil Works," and the actual expenditure is booked under the head "50—Civil Works" (page 105).

XLIII—Transfers from Famine Relief Fund.

[The figures are in thousands of rupees.]

Minor head.	Old head—XXXII—Transfers from Famine Relief Fund.					New head—XLIII—Transfers from Famine Relief Fund.
	Actuals.			1936-37.		
	1933-34.	1934-35.	1935-36.	Budget Estimate.	Revised Estimate.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Transfers from Famine Relief Fund ..	10	1,66	61	51	9,50	..

Revised.—Increased expenditure in the relief of distress in some parts of the Province, for which a supplementary grant was voted by the Legislature in the November Session, necessitated larger withdrawals from the Fund than were originally anticipated.

Budget.—No provision has been made under this head pending the constitution of a Famine Relief Fund by legislation in this Province.

XLIV—Receipts in aid of Superannuation.

[The figures are in thousands of rupees.] Page 30.

Minor heads.	Old head—XXXIII—Receipts in aid of superannuation.					New head—XLIV—Receipts in aid of superannuation.
	Actuals.			1936-37.		Budget Estimate, 1937-38.
	1933-34.	1934-35.	1935-36.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contributions for pensions and gratuities ..	1,21	1,23	1,28	1,27	1,33	1,52
Miscellaneous	1	1	6	1	3	1,64
Total ..	1,22	1,24	1,34	1,28	1,36	3,16
Deduct—Refunds ..	..	3	..	1	..	1
Net Total ..	1,22	1,21	1,34	1,27	1,36	3,15

The receipts under "Contribution for pension and gratuities" are on account of Government servants lent for employment by the Court of Wards, Municipalities and other "foreign employers."

Revised.—The increase is due mainly to a rise in the contribution due on account of officers lent to foreign service.

Budget.—The increase is mainly due to the fact that receipts from the Government of India on account of the pensions of pilots which used to be credited under the head "Miscellaneous adjustments between Central and Provincial Governments" (*vide* page 36) are from the current year to be shown under this head. The estimate of such receipts in the current year is 1,63,000. Some increase has also resulted from the recovery from the Central Government, as from the current year, of pensionary charges for Order Police supplied to railways.

Receipts.

Page 31.

XLV—Stationery and Printing.

[The figures are in thousands of rupees.]

Minor heads.	Old head—XXXIV—Stationery and Printing.					New head—XLV—Stationery and Printing.
	Actuals.			1936-37.		Budget Estimate, 1937-38.
	1933-34.	1934-35.	1935-36.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale of plain paper used with stamps ..	3,00	3,16	3,38	3,20	3,50	3,50
Stationery receipts	3	3	..	1	1	1
Sale of gazettes and other publications ..	75	79	71	70	73	73
Other press receipts	1,12	56	70	59	1,30	70
Receipts in England	..	..	..	..	..	1
Total ..	4,90	4,54	4,79	4,50	5,54	4,95
Deduct—Refunds { Reserved	1	..	..	1	..	..
Deduct—Refunds { Transferred	..	..	..	..	..	
Net Total ..	4,89	4,54	4,79	4,49	5,54	4,95

Revised.—Increased sale of plain paper used with stamps due to increased sale of stamps accounts for the improvement under the first head. The increase under "Other Press receipts" is due mainly to recovery from Assam of a sum of 50,000 for the supply of High Court forms.

Budget.—Allowing for the abnormal receipt from Assam, the Budget follows generally the Revised.

XLVI—Miscellaneous.

[The figures are in thousands of rupees.]

Pages 32-33.

Minor heads.	Old head—XXXV—Miscellaneous. Actuals. 1933-34.	1934-35.	1935-36.	1936-37. Budget Estimate.	Revised Estimate.	New head—XLVI—Miscellaneous. Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Unclaimed or lapsed deposits ..	7,63	6,03	6,50	6,57	5,95	5,95
Sale-proceeds of Durbar presents ..	1	1	..	1	3	1
Sale of old stores and materials ..	31	6	6	5	8	6
Fees for Government audits	1,12	1,11	1,40	1,44	1,30	1,20
Rents	12	10	12	10	13	13
Rates and taxes	2	2	1	2	1	1
Other fees, fines and forfeitures ..	8	7	9	8	12	10
Recoveries of overpayments	20	13	10	11	9	9
Collection of payments for services rendered	3,63	4,71	5,21	5,59	5,41	5,32
Miscellaneous	51	61	66	1,38	1,38	1,08
Receipts under the Bengal Electricity Duty Act, 1935	..	..	9,06	14,50	16,50	..
Receipts under the Bengal Tobacco (Sales Licensing) Act, 1935 .. .	..	..	1,74	4,00	3,30	..
Loss or gain by exchange	..	..	..	..	..	
Total ..	13,63	12,85	24,95	33,85	34,30	13,95
Deduct—Refunds { Reserved	6,23	8,63	4,71	6,00	4,50	} 4,50
Deduct—Refunds { Transferred	..	..	..	..	..	
Net Total ..	7,40	4,22	20,24	27,85	29,80	9,45

Revised.—A fall under "Unclaimed or lapsed deposits", which is always a fluctuating head, and lower receipts than were expected under the Bengal Tobacco (Sales Licensing) Act, are fortunately more than counter-balanced by a high yield from the Electricity Duty.

Budget.—The variation is mainly due to the fact that receipts from the "Bengal Electricity Duty Act, 1935," and the "Bengal Tobacco (Sales Licensing) Act, 1935," have, under the new accounting system introduced from the current year, been transferred from this head to the head "XIII—Other taxes and duties." (*vide* page 11).

L—Miscellaneous adjustments between Central and Provincial Governments.

age 33.

[The figures are in thousands of rupees.]

Minor heads.	Old head—XXXIX A—Miscellaneous Adjustments between Central and Provincial Governments. Actuals. 1933-34.	Actuals. 1934-35.	Actuals. 1935-36.	1936-37. Budget Estimate.	1936-37. Revised Estimate.	New head—L—Miscellaneous Adjustments between Central and Provincial Governments. Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Share of Bengal Government on account of jute duty	..	1,58,24	1,67,26	1,68,78	1,78,40	..
Reimbursement by the Central Government of the charges in connection with the pensions of the pilotage and non-pilotage establishments of the Bengal Pilot Service	..	1,44	1,52	1,51	1,57	..
Total ..	..	1,59,68	1,68,78	1,70,29	1,79,97	..

Revised.—The improvement under the first head is due to increased export of jute.

Budget.—With effect from the current year, the first item, viz., Bengal's share of jute duty, appears under the head "I—Customs" (*vide* page 3) while the second item, Pensionary Charges of Pilots, etc., appears under the head "XLIV—Receipts in aid of Superannuation" (*vide* page 33).

LI—Extraordinary Receipts.

[The figures are in thousands of rupees.] Page 34.

Minor heads.	Old head—XL—Extraordinary Receipts.					New head—LI—Extraordinary Receipts.
	Actuals.			1936-37.		Budget Estimate, 1937-38.
	1933-34.	1934-35.	1935-36.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale of land	85	1,92	1,13	1,00	10	85
Sale of other Government assets ..	..	..	..	..	..	..
Other items	..	..	..	..	..	..
Deduct—Refunds	..	..	..	..	..	..
Total ..	85	1,92	1,13	1,00	10	85

The estimates relate to sales of Government land in Porabazar.

Expenditure.

(Revenue and Capital.)

GRANT No. 1

Voted Rs. 36,12,000 *Charged Rs. 1,58,000*

Total Rs. 37,70,000

7—Land Revenue.

[The figures are in thousands of rupees.] Pages 36-61.

Minor heads.	Old head—5—Land Revenue. Actuals. 1933-34.	1934-35.	1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	New head—7—Land Revenue. Budget Estimate, 1937-38. Voted.	Charged.	Total.	Total demand for grant.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges of administration ..	4,86	5,13	5,42	5,39	5,57	5,03	57	5,60	5,03
Management of Government estates	12,35	12,75	10,78	9,87	10,21	10,02	10	10,12	10,02
Charges on account of land revenue collections ..	16	15	29	25	26	..	26	26	..
Survey and settlement and Record operations ..	18,22	19,30	17,81	19,34	18,32	18,78	56	19,34	18,78
Land Records	62	60	92	1,04	93	94		94	94
Assignments and compensations	1,12	1,10	1,57	1,09	1,09	1,06	..	1,06	1,06
Cost of stores to be purchased in England	..	..	..	..	1	..	..	..	..
Charges in England ..	..	..	..	..	..	29	9	38	29
Loss by exchange on English transactions	..	..	..	..	..				
Total ..	37,33	39,03	36,79	36,98	36,39	36,12	1,58	37,70	36,12

List of Original Works.

Description of works.	Sanctioned Estimate. Voted.	Non-voted.	Expenditure to 31st March 1936. Voted.	Non-voted.	Budget provision, 1936-37. Voted.	Non-voted.	Probable expenditure in 1936-37. Voted.	Non-voted.	Estimated expenditure in 1937-38. Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue.										
Works-in-progress.										
Construction of a record room for the Settlement Office, Dinajpur.	58	..	4	..	38	..	46	..	7	..
Construction of a residence for the Settlement Officer at Dinajpur.	36	..	25	..	2	..	11	..	..	..
Purchase of fire extinguishers, buckets and construction of reinforced concrete tanks for the Settlement Office Press-shed godown and record room attached to the Rangpur Settlement (minor work).	2	..	..	..	1	..	1	..	..	..
Construction of Settlement Office with peons quarters at Dinajpur.	51	..	45	..	..	..	1	..	..	
Minor works	..	..	..	..	..	..	1	..	..	..
Total ..	1,47	..	74	..	41	..	60	..	7	..

The savings under "Survey and Settlement" are due to slower progress of Major and Minor Settlement Operations than was anticipated.

The increase under "Management of Government Estates" arose as follows. The amount spendable on "Management" proper is 8 per cent. of the current demand in Government estates and temporarily-settled estates held khas by Government *plus* the average of the previous three years' miscellaneous collections in such estates. The original estimate was based on the current demand for 1934-35. The Revised is based on the current demand for 1935-36 which has since become available.

Budget.—Generally follows the Revised except under "Survey and Settlement and Record Operations" where provision has been made for Revisional Survey and Settlement Operations in the district of Midnapore at a cost of 2,10,000 and for the following new surveys :—

	Rs.
(1) Demarcation of the enclaves of the Cooch Behar Estate in the district of Jalpaiguri and those of Jalpaiguri in Cooch Behar	19,000
(2) Demarcation of the boundary between Darjeeling and Bhutan	1,696

Formerly the cost of demarcation of boundaries between British Territory and Foreign States was borne in moieties by the Central Government and the States concerned. With the introduction of provincial autonomy, the share of the Central Government falls to the Provincial Government.

The increase has been counterbalanced to some extent by reduced provision under Minor Settlement operations.

Charges in England.—With effect from 1937-38 all English transactions, with the exception of those representing genuine sterling liabilities or assets, will be brought to account in the appropriate service head as if they were transactions in India. The former practice of debiting them in the Home Accounts will be discontinued, and a new minor head "Charges in England" will be found *passim*. The following are the details covered :—

Leave salaries and Deputation pay.
Sterling Overseas pay.
Stores for India.
Other charges.

Revised Estimate, 1936-37.

6—Excise.

[The figures are in thousands of rupees.]

Minor heads.	Actuals. 1933-34.	Actuals. 1934-35.	Actuals. 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.	Rs.
RESERVED.					
District Executive establishment	29	..	..	..	..
Distilleries	11	..	..	..	..
District charges	..	39	42	43	41
TRANSFERRED.					
Superintendence	1,13	1,86	2,14	2,51	2,43
Excise Bureau	38	..	..	..	..
Presidency establishment ..	1,89	..	..	..	..
District Executive establishment	7,48	..	..	..	..
Distilleries	2,00	..	..	..	..
District charges	..	10,65	10,97	11,67	12,09
Cost price of opium supplied to the Excise Department ..	5,20	4,43	5,04	4,61	4,61
Compensation	1,02	1,00	1,05	1,08	1,06
Deduct—Fixed share chargeable to "3—Salt"	1,96	1,73	1,74	1,77	1,65
Total ..	17,54	16,60	17,88	18,53	18,95

Revised.—The increase is chiefly under "District Charges" and arises from the Gariahatta Excise Raid case.

GRANT No. 2

Pages 62-67.

Voted Rs. 17,77,000 *Charged Rs. 1,43,000*

Total Rs. 19,20,000

8—Provincial Excise.

Minor heads.	Budget Estimate, 1937-38.			Total demand for grant.
	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.
Superintendence	2,15	31	2,46	2,15
District charges	..	7	7	..
(For Chittagong Hill Tracts)				
District charges	11,98	..	11,98	11,98
Cost of opium supplied to Provincial Excise Department ..	5,13	..	5,13	5,13
Compensations ..	8	1,00	1,08	8
Charges in England ..	8	5	13	8
Deduct—Establishment charges recoverable from other Government or Departments, etc.—Amount recovered from the Central Government for combined Salt and Excise Establishment ..	1,65	..	1,65	1,65
Total ..	17,77	1,43	19,20	17,77

List of Original Works.

Description of works.	Sanctioned estimate.	Expenditure up to 31st March 1936.	Budget provision in 1936-37.	Probable expenditure in 1936-37.	Estimated expenditure in 1937-38.
	Voted.	Voted.	Voted.	Voted.	Voted.
Excise.	Rs.	Rs.	Rs.	Rs.	Rs.
Minor Works	..	..	5	5	10

The increase under "Cost of opium supplied to Provincial Excise Department" from 4,61,000 in the Revised to 5,13,000 in the Budget, is due to the fact that the rate has been put up by the Government of India from Rs. 18-15 to Rs. 19-7 per seer. The quantity of opium indented for has also slightly increased. The "Charged" provision under "Compensations" represents payments to the Bhutan and Cooch Behar Darbars connected with the mutual protection of excise revenues on the borders.

GRANT No. 3

Voted Rs. 5,35,000 *Charged Rs. Nil*

Total Rs. 5,35,000

9—Stamps.

[The figures are in thousands of rupees.]

Pages 68-69.

Minor heads.	Old head—7—Stamps.					New head—9—Stamps.			
	Actuals.			Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.			Total demand for grant.
	1933-34.	1934-35.	1935-36.			Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—NON-JUDICIAL.									
Superintendence	33	35	34	36	36	37	..	37	37
Charges for the sale of stamps (discount)	1,28	1,41	1,49	1,51	1,51	1,51	..	1,51	1,51
Cost of stamps supplied from Central Stamps Stores ..	45	65	59	75	65	70	..	70	70
B—JUDICIAL.									
Superintendence	17	17	17	18	18	18	..	18	18
Charges for the sale of stamps (discount)	1,37	1,35	1,41	1,39	1,40	1,53	..	1,53	1,53
Cost of stamps supplied from Central Stamps Stores ..	70	95	80	1,05	1,00	1,06	..	1,06	1,06
Total ..	4,30	4,88	4,80	5,24	5,10	5,35	..	5,35	5,35

Revised.—The decrease under "Cost of Stamps supplied from Central Stamps Stores" under "A—Non-Judicial" is based on the progress of actuals.

Budget.—Increased provision has been made under "B—Judicial charges for the Sale of Stamps (discount) and cost of Stamps supplied from Central Stamp Stores" because the working of the Bengal Agricultural Debtors Act, 1935, should result in increased consumption.

GRANT No. 4

Voted Rs. 11,27,000 *Charged Rs. 4,66,000*

Total Rs. 15,93,000

10 —Forest.

Northern and Southern Circles.

Pages 70-85.

[The figures are in thousands of rupees.]

Minor heads.	Old head—8—Forest—Northern and Southern Circles.					New head—10—Forest—Northern and Southern Circles.			
	Actuals.			Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.			Total demand for grant.
	1933-34.	1934-35.	1935-36.			Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Conservancy, maintenance and regeneration	5,27	5,86	6,08	5,96	5,42	5,44	64	6,08	5,44
B—Establishment	8,24	8,24	8,52	8,54	8,66	5,83	3,30	9,13	5,83
Interest on capital	68	60	61	62	62	..	1	1	..
Charges in England ..	..	..	..	..	..	..	71	71	..
Total ..	14,19	14,70	15,21	15,12	14,70	11,27	4,66	15,93	11,27

Northern Circle.

Minor heads.	Old head—8—Forest.					New head—10—Forest.			
	Actuals.			Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.			Total demand for grant.
	1933-34.	1934-35.	1935-36.			Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Conservancy, maintenance and regeneration	3,07	3,30	3,15	3,23	2,89	3,23	..	3,23	3,23
B—Establishment	4,72	4,47	4,60	4,80	4,46	3,13	1,61	4,74	3,13
Interest on capital	30	26	26	28	28	..	1	1	..
Total ..	8,09	8,03	8,01	8,31	7,63	6,36	1,62	7,98	6,36

Southern Circle.

Pages 80-85.

[The figures are in thousands of rupees.]

Minor heads.	Old head—8—Forest.					New head—10—Forest.			
	Actuals.			Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.			Total demand for grant.
	1933-34.	1934-35.	1935-36.			Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Conservancy, maintenance and regeneration	2,20	2,56	2,93	2,73	2,53	2,21	64	2,85	2,21
B—Establishment	3,52	3,77	3,92	3,74	4,20	2,70	1,69	4,39	2,70
Interest on capital	38	34	35	34	34	..	..	..	..
Total ..	6,10	6,67	7,20	6,81	7,07	4,91	2,33	7,24	4,91

Revised.—The decrease under "Conservancy, maintenance and regeneration" is due to abandonment of departmental extraction of timber in favour of sale of standing trees to purchasers. The slight increase under "Establishment" is dictated by the progress of actuals.

Budget.—The increase under the first head is due partly to the fact that capital outlay on Forests which used previously to be shown under the head "8A—Capital outlay charged to Revenue" is from the current year being shown under the head "Conservancy, maintenance and regeneration." The amount of such outlay included in the estimate is 32,000. Part of the increase is also due to the following items of new expenditure :—

Revision of the working plan for the Forests of the Darjeeling Division ..	16,600
Revision of the working plan for the Forests of the Kurseong Division ..	2,300
Total	18,900

The increase under "Establishment" is due mainly to revival of the post of the Second Conservator of Forests, Bengal (31,361) and to the following items of new expenditure :—

Formation of a working plan Division	1,335
Collection of information regarding cutting of forests in Western Bengal ..	2,120
Permanent staff in the office of the Forest Utilisation Officer	554
Deputation of three Forest Officers to the Forest Research Institute and College, Dehra Dun, for a refresher course	1,000
Total	5,009

The decrease under the head "Interest" is due to the decision to abolish the separate exhibition of "Forest Capital outlay charged to Revenue." The provision represents interest on the small expenditure on capital outlay which was actually financed from loan.

Charges in England.—*Vide* under "7—Land Revenue."

Revised Estimate, 1936-37.

8A —Forest Capital outlay charged to Revenue.

Northern and Southern Circles.

[The figures are in thousands of rupees.]

Minor heads.	Actuals.			Budget Estimate, 1936-37.	Revised Estimate, 1936-37.
	1933-34.	1934-35.	1935-36.		
	Rs.	Rs.	Rs.	Rs.	Rs.
Amount financed from ordinary revenue ..	23	20	26	23	23
Deduct—Repayment of capital outlay charged to ordinary revenue	..	..	..	..	..
Total ..	23	20	26	23	23

Northern Circle.

Amount financed from ordinary revenue	4	11	13	9	9
Deduct—Repayment of capital outlay charged to ordinary revenue	..	..	..	..	..
Total ..	4	11	13	9	9

Southern Circle.

Amount financed from ordinary revenue	19	9	13	14	14
Deduct—Repayment of capital outlay charged to ordinary revenue	..	..	..	..	..
Total ..	19	9	13	14	14

This head has been abolished from the current year, *vide* under "10—Forest."

Revised Estimate, 1936-37.

52A—Forest—Capital outlay not charged to Revenue.

Northern and Southern Circles.

[The figures are in thousands of rupees.]

Minor heads.	Actuals. 1933-34.	Actuals. 1934-35.	Actuals. 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.	Rs.
Forest Survey	..	..	..	..	..
Organisation, improvement and extension of forests ..	7	2	1	3	2
Communication and buildings (including railways and tramways)	10	15	21	16	16
Live-stock, stores, tools and plant	6	3	3	4	4
Establishment	..	..	..	..	..
Expense	..	..	..	..	..
Suspense	..	..	..	..	..
Deduct—English cost of stores and establishment ..	..	..	..	..	..
Reconstruction and repairs to damaged Government property	..	..	13	13	13
Deduct—50 per cent. recoveries from Central Government ..	..	..	6	6	6
Net—Reconstruction and repairs to damaged Government property	..	..	7	7	7
Charges in England ..	..	..	..	..	..
Loss or gain by exchange ..	..	..	..	..	..
Total	23	20	32	30	29
Deduct—Amount financed from ordinary revenue ..	23	20	25	23	23
Net amount not charged to Revenue	..	..	7	7	6

Revised Estimate, 1936-37.

52A—Forest—Capital outlay not charged to Revenue.

Northern Circle.

[The figures are in thousands of rupees.]

Minor heads.	Actuals.			Budget Estimate, 1936-37.	Revised Estimate, 1936-37.
	1933-34.	1934-35.	1935-36.		
	Rs.	Rs.	Rs.	Rs.	Rs.
Forest Survey	..	..	..	..	..
Organisation, improvement and extension of forests ..	..	2	..	..	..
Communication and buildings (including railways and tramways)	2	8	12	8	7
Live-stock, stores, tools and plant	2	1	1	1	1
Establishment	..	..	..	..	..
Suspense	..	..	..	..	..
Deduct—English cost of stores and establishment ..	..	..	..	..	..
Reconstruction and repairs to damaged Government property	..	..	13	13	13
Deduct—50 per cent. recoveries from Central Government ..	..	..	6	6	6
Net—Reconstruction and repairs to damaged Government property	..	..	7	7	7
Total	4	11	20	16	15
Deduct—Amount financed from ordinary revenue ..	4	11	13	9	9
Net amount not charged to Revenue	..	..	7	7	6

Revised Estimate, 1936-37.

52A—Forest—Capital outlay not charged to Revenue.

Southern Circle.

[The figures are in thousands of rupees.]

Minor heads.	Actuals.			Budget Estimate, 1936-37.	Revised Estimate, 1936-37.
	1933-34.	1934-35.	1935-36.		
	Rs.	Rs.	Rs.	Rs.	Rs.
Forest Survey	..	..	..	..	..
Organisation, improvement and extension of forests ..	7	..	1	3	2
Communication and buildings (including railways and tramways)	8	7	9	8	9
Live-stock, stores, tools and plant	4	2	2	3	3
Establishment	..	..	..	..	..
Suspense	..	..	..	..	..
Deduct—English cost of stores and establishment ..	..	..	..	..	..
Total	19	9	12	14	14
Deduct—Amount financed from ordinary revenue ..	19	9	12	14	14

Budget.—No provision has been made under this head as no capital outlay on forests is proposed to be financed from loan.

Revised Estimate, 1936-37.

9—Registration.

[The figures are in thousands of rupees.]

Minor heads.	Actuals. 1933-34.	Actuals. 1934-35.	Actuals. 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.	Rs.
RESERVED.					
District charges	4	4	4	4	4
TRANSFERRED.					
Superintendence	70	70	75	79	77
District charges	16,77	16,96	17,69	17,99	18,16
Total ..	17,51	17,70	18,48	18,82	18,97

Revised.—The increase is mainly due to the need for additional temporary establishment to cope with increase in work.

GRANT No. 5

Voted Rs. 18,81,000 *Charged Rs. 300*

Pages 86-88.

Total Rs. 18,81,300

11—Registration.

[The figures are in thousands of rupees.]

Minor heads.	Budget Estimate, 1937-38.			Total demand for grant.
	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.
Superintendence	73	..	73	73
District charges—				
Chittagong Hill Tracts ..	..	..	..	..
District charges	18,08	..	18,08	18,08
Total ..	18,81	..	18,81	18,81

List of Original Works.

[The figures are in thousands of rupees.]

Description of works.	Sanctioned estimate.	Expenditure up to 31st March 1936.	Budget provision in 1936-37.	Probable expenditure in 1936-37.	Estimated expenditure in 1937-38.
	Voted.	Voted.	Voted.	Voted.	Voted.
	Rs.	Rs.	Rs.	Rs.	Rs.
REGISTRATION.					
Work in progress.					
Extension of the Sadar Registration Office building at Alipore ..	24	..	30	25	..
New Work.					
Extension of the Sadar Registration Office record room at Comilla ..	14	..	..	..	6
Minor works	..	..	10	11	20
Total ..	38	..	40	36	26

Budget.—The variation is due mainly to the omission from the Budget of the special provision of 15,000 which had been included in the budget for 1936-37 to meet the cost of travelling allowance of officers who did duties in the last general election.

GRANT No. 6

Voted Rs. Nil *Charged Rs. 4,50,000*

Total Rs. 4,50,000

12—Charges on account of Motor Vehicles Taxation Acts.

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[The figures are in thousands of rupees.]

Minor head.	Budget Estimate, 1937-38.			Total demand for grant.
	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.
Compensation to local bodies, etc.	..	4,50	4,50	..

This is the compensation payable to the Corporation of Calcutta under the Bengal Motor Vehicles Tax Act. It used to be accounted for under "47 (now 57)—Miscellaneous" (*vide* page 118). Henceforth it will appear under this new head.

Revised Estimate, 1936-37.

9A.—Schedule Taxes.

[Figures are in thousandt of rupees.]

Minor heads.	Actuals.			Budget Estimate, 1936-37.	Revised Estimate, 1936-37.
	1933-34.	1934-35.	1935-36.		
Charges for the collection of Betting Tax ..	5	5	5	5	5
Charges for the collection of Entertainment Tax.	..	..	6	3	3
Total ..	5	5	11	8	8

From 1937-38 onwards this head disappears. Its contents are booked under "Collection Charges" under the new head "13—Other Taxes and Duties" next succeeding.

GRANT No. 7

Voted Rs. 43,000 *Charged Rs. Nil*

Total Rs. 43,000

13—Other Taxes and Duties.

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[The figures are in thousands of rupees.]

Minor heads.	Budget Estimate, 1937-38.			Total demand for grant.
	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.
Collection charges	8	..	8	8
Charges under the Electricity Acts ..	4	..	4	4
Charges in connection with Tobacco Duties	31	..	31	31
Total ..	43	..	43	43

The figures against the first head comprise an annual payment of 5,000 to the Royal Calcutta Turf Club for the collection, on behalf of Government, of the betting tax due from book-makers and the cost of entertainment tax stamps.

"Charges under the Electricity Acts" represent charges for examination of wiremen and licensed contractors under the Indian Electricity Rules. These used to be shown under the item "Electric Inspector" in the "37 (now 47)—Miscellaneous Departments" (*vide* page 102). Henceforth they will be shown here.

Expenditure under the third head used to be exhibited under "47 (now 57)—Miscellaneous" (*vide* page 118). It will henceforth be shown here. The Budget provides for 31,000 against 33,000 in the Revised. The decrease is due to an officer on lower pay being placed in charge of the work.

GRANT No. 8

Voted Rs. Nil *Charged Rs. 22,73,000*

Total Rs. 22,73,000

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17—Interest on works for which capital accounts are kept.

[The figures are in thousands of rupees.]

Minor heads.	Old head—14—Interest on works for which capital accounts are kept—Reserved.					New head—17—Interest on works for which capital accounts are kept.			
	Actuals.			Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.			Total demand for grant.
	1933-34.	1934-35.	1935-36.			Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Irrigation Works ..	3,17	8,33	8,46	8,86	8,82	..	9,13	9,13	..
2. Navigation, Embankment and Drainage Works ..	14,93	13,67	13,59	13,62	13,62	..	13,60	13,60	..
Total ..	18,10	22,00	22,05	22,48	22,44	..	22,73	22,73	..

The expenditure under this head is merely a *pro forma* account to show the interest liabilities on Irrigation expenditure under the heads "19" and "68" Irrigation, calculated at 3·3252 per cent. on the total outlay up to 31st March 1917 and at 5 per cent. thereafter; the amount shown under this head is *deducted* from the expenditure shown under "22—Interest."

Revised and Budget.—The estimates provide for interest on capital outlay under the major heads "19" and "68" Irrigation.

GRANT No. 9

(Major Head XVII—Working Expenses and "18")

Voted Rs. 28,74,000 *Charged Rs. 3,54,000*

Total Rs. 32,28,000

18—Other revenue expenditure financed from ordinary revenue.

Pages 18-19 and 92-95.

[The figures are in thousands of rupees.]

Minor heads.	Old head 15—Other Revenue Expenditure financed from Ordinary Revenue—Irrigation Department. Actuals. 1933-34.	Actuals. 1934-35.	Actuals. 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	New head 18—Other revenue expenditure financed from ordinary revenue. Budget Estimate, 1937-38. Voted.	Budget Estimate, 1937-38. Charged.	Budget Estimate, 1937-38. Total.	Total demand for grant.
A—IRRIGATION WORKS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Works	..	..	..	..	2	10	..	10	10
Extensions and Improvements—Works	..	..	..	..	..	..	..	..	..
Maintenance and Repairs ..	1	2	1	3	2	2	..	2	2
Establishment	2	2	1	2	3	5	3	8	5
Tools and plant	..	..	..	..	..	..	..	..	..
Suspense	..	..	..	..	..	..	..	..	..
Total ..	3	4	2	5	7	17	3	20	17
Miscellaneous Expenditure—									
Establishment	4	5	28	4	69	1,60	23	1,83	1,60
Tools and Plant	..	..	1	..	2	25	..	25	25
Other charges	3	4	31	5	66	55	..	55	55
Suspense	..	..	..	..	..	..	..	..	..
Grants-in-aid	..	..	..	..	..	..	..	..	..
Total ..	7	9	60	9	1,37	2,40	23	2,63	2,40
Total A—Irrigation Works ..	10	13	62	14	1,44	2,57	26	2,83	2,57
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.									
Works	2	11	20	4	13	8	..	8	8
Extensions and Improvements—Works	..	8	30	..	..	..	..	..	..
Maintenance and Repairs ..	4,74	5,41	5,29	5,38	5,81	5,45	..	5,45	5,45
Establishment	5,30	5,42	5,04	4,48	4,57	2,75	73	3,48	2,75
Tools and plant	20	21	22	19	19	30	..	30	30
Suspense	2,99	−2	15	−2,23	−2,18	−5	..	−5	−5
Deduct—English cost of stores. ..	..	..	..	3	3	..	..	..	..
Cost of stores purchased in England	..	..	..	3	3	..	..	..	..
Total ..	13,25	11,21	11,20	7,86	8,53	8,53	73	9,26	8,53
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—*concld.*									
Establishment under Collectors for collection of revenue on account of Zemindari embankments under the contract system	6	7	8	6	6	18	..	18	18
Miscellaneous expenditure—									
Establishment	5	3	10	87	12	14	7	21	14
Tools and plant	..	..	..	3	1	1	..	1	1
Other charges	7	3	9	97	19	19	..	19	19
Stores	..	..	..	..	..	6	..	6	6
Grants-in-aid	5	9	2	4	2	1,29	..	1,29	1,29
Deduct—English cost of stores ..	63	51	48	26	34	..	..	..	..
Charges in England	..	..	..	..	..	..	68	68	..
Total ..	−46	−36	−27	1,65	..	1,69	75	2,44	1,69
Total B—Navigation, Embankment and Drainage Works ..	12,85	10,92	11,01	9,57	8,59	10,40	1,48	11,88	10,40
Reserve for maintanance and repairs	..	..	..	61	..	1,50	..	1,50	1,50
GRAND TOTAL OF A AND B ..	12,95	11,05	11,63	10,32	10,03	14,47	1,74	16,21	14,47
Add—Working expenses ..	14,11	14,53	13,63	16,82	17,15	14,27	1,80	16,07	14,27
Deduct—Amount financed from Famine Relief Fund ..	..	..	..	..	..	..	..	..	..
Net amount charged to ordinary revenue	27,06	25,58	25,26	27,14	27,18	28,74	3,54	32,28	28,74

Expenditure on projects for which no capital accounts are kept is shown under this head, *i.e.*, expenditure in connection with the Salband Weir, Orissa Coast Canal, Nadia Rivers, Gaighata and Buxi Khals and Magrahat drainage and expenditure on navigable channels, agricultural embankments and other drainage works and surveys for which no capital accounts are kept.

Works, Extensions and Improvements.—The provisions are:—

	Budget, 1936-37.	Revised, 1936-37.	Budget, 1937-38.
A—Irrigation	..	1,500	10,000
B—Navigation	3,968	14,300	8,400
	3,968	15,800	18,400

Details of these estimates will be found in Appendix A in this book.

Revised.—Under "A—Irrigation," the provision is for the execution of the remaining works for the Salband Weir which had been held in abeyance as the agreement with the Salband Irrigation Society was not executed. The increase under "B—Navigation" is mainly for the construction of protective works at Kurigram which had to be carried out as an emergent measure.

Budget.—The provision under "A—Irrigation" is for the continuation works of the Salband Weir and that under "B—Navigation" for Kurigram Works (4,000) and Grand Trunk Canal Works (4,400), provision for which has been transferred to this head from "68—Irrigation" on account of the closing of the capital account of that canal from 1936-37.

Maintenance and Repairs and Establishment.—The variations under this and other Irrigation heads are explained under "XVII—Irrigation."

Tools and Plant.—The increased budget provision under "A—Miscellaneous Expenditure" is for the preparation of a detailed scheme for flushing and irrigating the Damodar Canal area (23,000) and that under "B—Navigation, etc." is for the purchase of a road roller in the Canals Division (8,000).

Other charges.—Expenditure in connection with surveys and the cost of investigations into the condition of khals and rivers, including the cost of gauge readings, are debited to this head. The details are:—

	Budget, 1936-37.	Revised, 1936-37.	Budget, 1937-38.
A—Irrigation—			
New Surveys	500	2,000	500
Surveys in progress	4,000		2,400
Contour Surveys (transferred from B—Navigation) ..	..	64,000	52,700
B—Navigation—			
New Surveys	4,000	18,700	4,000
Surveys in progress	4,000		4,400
River Gauges	10,000		10,000
Contour Surveys of certain areas in Central and Western Bengal	79,000		..
Survey from Kaliganj to Kalna	..	..	600
Total ..	1,01,500	84,700	74,600

Grants-in-aid.—The budget provides for 1,25,000, being one-half of the statutory annual Government contribution towards the Waterways Board proposed to be established during the current year.

GRANT No. 9

Voted Rs. 4,000 *Charged Rs. Nil*

Total Rs. 4,000

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19—Construction of Irrigation, Navigation and Drainage Works.

[The figures are in thousands of rupees.]

Minor heads.	Old head 16—Construction of Irrigation, Navigation, Embankment and Drainage Works—B—Financed from Ordinary Revenue—Reserved.					New head 19—Construction of Irrigation, Navigation, Embankment and Drainage Works.			
	Actuals.			Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.			Total demand for grant.
	1933-34.	1934-35.	1935-36.			Voted.	Charged.	Total.	
A—IRRIGATION WORKS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Productive—									
Works	..	..	..	..	..	..	..	..	..
Establishment	..	..	..	..	..	..	..	..	..
Tools and plant	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—UNPRODUCTIVE.									
Works	1	4	4	..	3	4	..	4	4
Establishment	1	3	2	..	1	..	..	..	..
Tools and plant	..	..	..	..	..	..	..	..	..
Suspense	..	..	..	..	..	..	..	..	..
Deduct—Receipts and recoveries on capital account ..	..	..	..	..	..	..	..	..	..
Total ..	2	7	6	..	4	4	..	4	4
Grand Total ..	2	7	6	..	4	4	..	4	4

Capital expenditure on projects for which capital accounts are kept is adjusted under this head in cases in which such capital expenditure is met by appropriation from current revenue as opposed to appropriation from loans. Expenditure of this nature on the Midnapore Canal, the Hijli Tidal Canal, the Calcutta and Eastern Canals, the Sundarbans Steamer Route and the Madaripur Bil Route is debited to this head.

Revised.—The provision is for payment of compensation in connection with the Bidyadhari dredging, which arose after the framing of the Budget.

Budget.—The provision is for the completion of certain works carried out for the demarcation of Government lands along Tolly's Nala.

GRANT No. 9

Voted Rs. 4,32,000 *Charged Rs. 32,000*

Total Rs. 4,64,000

68—Construction of Irrigation, Navigation, Embankment and Drainage Works.

Pages 355-56.

[The figures are in thousands of rupees]

Minor heads.	Old head 55—Construction of Irrigation, Navigation, Embankment and Drainage Works (not charged to Revenue)—Reserved. Actuals. 1933-34.	Actuals. 1934-35.	Actuals. 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	New head 68—Construction of Irrigation, Navigation, Embankment and Drainage Works. Budget Estimate, 1937-38. Voted.	Budget Estimate, 1937-38. Charged.	Budget Estimate, 1937-38. Total.	Total demand for grant.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—IRRIGATION WORKS.									
(*a*) Productive—									
Works	2,20	3,03	85	9,36	85	1,53	..	1,53	1,53
Extraordinary replacements	..	..	3,33	..	7,00	2,06	..	2,06	2,06
Establishment ..	1,45	1,12	1,03	1,07	1,03	69	32	1,01	69
Tools and plant ..	−14	−4	..	4	4	4	..	4	4
Suspense	4	−1,59	−5	..	..	..	..	..	..
Deduct—Receipts and recoveries on capital account	2	2	..	..	1	..	..	..	..
Interest Account—Damodar Canal	5,50	..	..	..	..	..	..	..	..
Charges in England ..	..	..	..	..	..	..	..	..	..
(*b*) Unproductive—									
Works on capital account ..	..	..	..	..	..	..	..	..	..
Establishment ..	..	..	..	..	..	..	..	..	..
Tools and plant ..	..	..	..	..	..	..	..	..	..
Suspense ..	..	..	..	..	..	..	..	..	..
Charges in England ..	..	..	..	..	..	..	..	..	..
Deduct—Receipts and recoveries on capital account	..	..	..	..	..	..	..	..	..
Total ..	9,03	2,50	5,16	10,47	8,91	4,32	32	4,64	4,32
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.									
(*a*) Productive—									
Works	5	5	5	5	5	..	..	..	..
Establishment ..	4	4	4	3	2	..	..	..	..
Tools and plant ..	..	..	..	..	..	..	..	..	..
Suspense	..	..	..	..	..	..	..	..	..
Deduct—Receipts and recoveries on capital account	8	20	12	10	11	..	..	..	..
Charges in England ..	..	..	..	..	..	..	..	..	..
Total ..	1	−11	−3	−2	−4	..	..	..	..

Pages 35-56.

Minor heads.	Old head 55.—Construction of Irrigation, Navigation, Embankment and Drainage Works (not charged to Revenue)—Reserved.					New head 68.—Construction of Irrigation, Navigation, Embankment and Drainage Works.			
	Actuals.			Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.			Total demand for grant.
	1933-34.	1934-35.	1935-36.			Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—*concld.*									
(*b*) Unproductive—									
Works	..	..	..	..	..	..	..	..	..
Establishment ..	..	..	..	..	..	..	..	..	..
Tools and plant ..	..	..	..	..	..	..	..	..	..
Suspense	..	..	..	..	..	..	..	..	..
Deduct—Receipts and recoveries on capital account	..	5	1	..	..	94	..	94	..
Charges in England ..	..	..	..	..	..	..	..	..	..
Total ..	..	—5	—1	..	..	—94	..	—94	..
Total A and B ..	9,04	2,34	5,12	10,45	8,87	3,38	32	3,70	..
Deduct—									
Amount financed from famine relief grants ..	..	..	..	..	..	..	..	..	..
Amount financed from ordinary revenues	..	..	..	..	..	..	..	..	..
Add—Repayment of capital expenditure charged to ordinary revenues	..	..	..	..	..	..	..	..	..
GRAND TOTAL ..	9,04	2,34	5,12	10,45	8,87	3,38	32	3,70	4,32

A—Irrigation—Works and Extraordinary replacements.

Including the cost of special repairs to and reconditioning of the Anderson Weir at the head of the Damodar Canal, which suffered serious damage by flood in August 1935, the details are:—

	Budget, 1936-37.	Revised, 1936-37.	Budget, 1937-38.
Damodar Canal	1,24,000	85,000	1,53,400
Anderson Weir	8,12,000	7,00,000	2,06,000
Total ..	9,36,000	7,85,000	3,59,400

Revised.—Under "Damodar Canal" the works involving extensions could not be taken up until it could be seen whether the areas already allotted to existing channels could be fully irrigated or not by the extension of the Bengal Development Act to the Canal. This explains the savings. Under "Anderson Weir" also the budget provision could not be spent in full as the time available for departmental work, which could only be taken up after the Damodar river fell to its dry season level, was found to be too short to complete the work during the year.

Budget.—The Damodar Canal is nearing completion and the provision is for carrying out the remaining minor works. Under "Anderson Weir" it is now stated that the revised estimate of 7 lakhs will not be worked up to and a saving of 94,000 is anticipated; taking this into account the budget provision is for completion of the work during the current year.

B—Navigation—Productive.

The revised estimate represents provision on account of the Grand Trunk Canal ; as the capital account of that Canal has been closed with effect from 1936-37, the budget provision for the current year has been made under the appropriate heads under the major head "18—Irrigation" according to the prescribed rules of classification.

B—Navigation—Unproductive—Receipts and Recoveries on Capital Account.

The budget provision of 94,000 is for the hire charges payable by the Calcutta Corporation for the loan of the Dredger "Ronaldshay" to them for excavation of the proposed storm water channel between Bantola and Kulti, after the necessary agreement has been executed.

Revised Estimate, 1936-37.

19—Interest on Ordinary Debt.

[The figures are in thousands of rupees.]

Minor heads.	Actuals.			Budget Estimate, 1936-37.	Revised Estimate, 1936-37.
	1933-34.	1934-35.	1935-36.		
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Interest payable to Central Government on advances in respect of Irrigation capital expenditure ..	4,26	4,27	4,26	4,27	4,27
2. Interest payable to Central Government on other advances ..	29,77	34,15	34,75	35,30	34,84
Total ..	34,03	38,42	39,01	39,57	39,11
Deduct—Interest transferred to Commercial Departments 14—Interest and 55—Irrigation ..	23,59	22,00	22,05	22,48	22,44
Deduct—Interest on forest capital outlay	67	60	61	62	62
Deduct—Interest portion of equated payments on account of the commuted value of pensions charged to revenue ..	..	20	38	85	82
Total ..	24,26	22,80	23,04	23,95	23,88
Net total ..	9,77	15,62	15,97	15,62	15,23

Revised.—Head (1) represents interest charges payable to the Central Government for Irrigation capital expenditure up to 1920-21.

Head (2) represents interest on advances from the Provincial Loans Fund for financing capital projects such as Damodar and Bakreswar Canal projects, loans to local bodies for water-supply, etc.

The decrease under this head is due to reduction in the rates of interest on advances made by the Government of India during the years 1925-26, 1929-30 and 1930-31 in view of the conversions effected during 1935-36 of the loans raised in those years.

All the above debts have been written off in pursuance of the Niemeyer recommendations. "Interest on ordinary debt" now disappears as a separate major head and appears as a minor head in a new major head "22—Interest on debt and other obligations" (*vide* page 67).

Revised Estimate, 1936-37.

20—Interest on other obligations.

[The figures are in thousands of rupees.]

Minor head.	Actuals. 1933-34.	Actuals. 1934-35.	Actuals. 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.	Rs.
Interest on miscellaneous accounts	7	2	..	4	6

Interest on revenue refunded used to be recorded under this head. The Revised is based on the progress of actuals. This major head now disappears, as it has been transferred as a minor head under "22—Interest on debt and other obligations."

Revised Estimate, 1936-37.

21—Appropriation for reduction or avoidance of debt.

Repayment to the Government of India of advances from Provincial Loans Fund.

[The figures are in thousands of rupees.]

Minor head.	Actuals.			Budget estimate, 1936-37.	Revised estimate, 1936-37.	New head—"23—Appropriation for reduction or avoidance of Debt."
	1933-34.	1934-35.	1935-36.			Budget, 1937-38.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Repayment to the Government of India of advances from Provincial Loans Fund ..	38	40	10,86	12,00	12,05	....

Revised.—The small increase is due to the revision of the terms of repayment of the loans taken from the Provincial Loans Fund during the years 1925-26, 1929-30 and 1931-32 in view of the favourable conversions effected by the Governtment of India in respect of their loans raised in those years, and is counterbalanced by consequential decrease under "19—Interest."

Budget.—Bengal debts to this Fund stand cancelled along with all its other debts to the Centre, in pursuance of the Niemeyer recommendations. So the estimate for repayments is nil.

GRANT No. 10

Voted Rs. 1,000 *Charged Rs. —7,56,000*

Total Rs. —7,55,000

22—Interest on Debt and other obligations.

[The figures are in thousands of rupees.]

Page 97.

Minor heads.	Budget estimate, 1937-38.			Total demand for grant.
	Voted.	Charged.	Total.	
A.—Interest on ordinary debt—Rupee debt.	Rs.	Rs.	Rs.	Rs.
Interest on loans taken from the Central Government.	..	90	90	..
B.—Interest on unfunded debt—State Provident Funds.				
Interest on General Provident Fund.	..	14,40	14,40	..
Interest on I. C. S. Provident Fund.	..	78	78	..
Interest on I. C. S. (non-European Members) Provident Fund.	..	7	7	..
Interest on Contributory Provident Fund.	..	50	50	..
Interest on other miscellaneous Provident Funds.	..	8	8	..
C.—Interest on other obligations.				
Miscellaneous ..	1	3	4	1
Total ..	1	16,76	16,77	1
D.—Transfers to other accounts.				
1. *Deduct*—(1) Interest transferred to Commercial Department—				
(*a*) Irrigation Department.	..	22,73	22,73	..
(*b*) Forest Department.	..	1	1	..
2. *Deduct*—(2) Interest portion of equated payments on account of commuted value of pensions.	..	1,58	1,58	..
Total ..	..	24,32	24,32	..
Net Total ..	1	—7,56	—7,55	1

"*A—Interest on ordinary debt.*"—This provision was made for payment of interest at 2 per cent. on the probable overdrawal of 45,06,000 during 1936-37 according to the revised estimate for that year as framed in February-March last. The later progress of receipts and expenditure for that year indicates that there is every likelihood of either a small surplus or a nominal deficit in the final accounts for the year 1936-37 which however are not yet available.

"State Provident Funds."—These funds used to be banked with the Central Government. With the new constitution and the provincialisation of deposits, each Government becomes the banker in respect of the deposits of the Government servants under its administrative control. The expenditure booked here represents the interest to be credited to the accounts of the depositors.

"Interest on other obligations."—This represents interest on revenue refunded to parties in certain cases.

It used to be shown under "20—Interest on other obligations"—a head which has now been abolished.

Revised Estimate, 1936-37.

22—General Administration.

[The figures are in thousands of rupees.]

Reserved.

Minor heads.	Actuals. 1933-34.	Actuals. 1934-35.	Actuals. 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.	Rs.
Salary of the Governor ..	1,14	1,14	1,20	1,20	1,20
Sumptuary allowance of the Governor ..	25	25	25	25	25
Staff and household of the Governor ..	4,73	4,36	4,70	4,68	4,53
Expenditure from contract allowance	97	1,02	1,00	1,00	1,00
Tour expenses ..	61	68	76	90	79
Executive Council ..	2,63	2,61	2,80	2,86	2,90
Legislative Council ..	1,83	1,65	1,91	1,87	1,55
Elections for Indian and Provincial Legislatures	38	75	2,14	8,88	8,92
Civil Secretariat ..	12,14	11,89	13,07	13,11	13,08
Board of Revenue ..	1,31	1,43	1,51	1,55	1,58
Local Fund Audit Establishment ..	2,47	2,47	2,63	2,68	2,74
Commissioners ..	4,03	4,07	4,37	4,35	4,51
District Administration ..	82,13	82,10	85,34	85,86	84,27
Other establishments ..	59	65	65	67	2,84
Discretionary grants by His Excellency the Governor, Commissioners and District Officers	85	86	86	86	86
Miscellaneous ..	1	1	1	1	1
Cost of stores purchased in England	..	..	..	33	..
Loss by exchange on English transactions ..	−1	−1	−3	..	..
Total ..	1,16,06	1,15,93	1,23,17	1,31,06	1,31,03

Transferred.

Minor heads.	1933-34.	1934-35.	1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.
Ministers	2,04	2,06	2,19	2,15	2,19
Civil Secretariat ..	3,43	3,48	3,85	3,99	4,04
Loss by exchange on English transactions ..	..	..	..	..	..
Total ..	5,47	5,54	6,04	6,14	6,23
GRAND TOTAL ..	1,21,53	1,21,47	1,29,21	1,37,20	1,37,26

Revised.—The main variations are:—

(1) A decrease of 1,59,000 under the head "District Administration" due chiefly to over-estimation under "Pay of officers." The savings would have been larger but for increased expenditure on account of Landlord's fee establishment and contingencies.

(2) An increase of 2,17,000 under the head "Other establishment" due mainly to the establishment of Debt Settlement Boards.

(3) A drop of 33,000 under "Cost of stores purchased in England" due to non-utilisation of a provision for purchase of motor-cars owing to extension of the term of office of His Excellency the Governor.

GRANT No. 11

Voted Rs. 1,18,53,000 *Charged Rs. 34,55,000*

Total Rs. 1,53,08,000

25—General Administration.

Pages 98-140.

[The figures are in thousands of rupees.]

Minor heads.	Budget estimate, 1937-38. Voted.	Charged.	Total.	Total demand for grant.
	Rs.	Rs.	Rs.	Rs.
Salary of the Governor ..	..	1,20	1,20	..
Sumptuary allowances of Governor ..	..	25	25	..
Staff and household of Governor ..	..	3,38	3,38	..
Secretarial staff of Governor ..	..	70	70	..
Expenditure from contract allowances ..	..	1,00	1,00	..
Tour expenses ..	..	90	90	..
Executive Council ..	11	11	22	11
Ministers ..	50	3,11	3,61	50
Provincial Legislative Assembly ..	2,64	..	2,64	2,64
Provincial Legislative Council ..	51	..	51	51
Legislative Council Department ..	..	4	4	..
Election for Legislatures	45	..	45	45
Civil Secretariat ..	12,35	5,33	17,68	12,35
Public Service Commission	..	88	88	..
Board of Revenue ..	78	72	1,50	78
Local Fund Audit Establishment ..	3,03	..	3,03	3,03
Commissioners ..	2,67	1,59	4,26	2,67
District Administration—				
General Establishments ..	69,72	9,25	78,97	69,72
Subdivisional Establishments ..	6,24	4	6,28	6,24
Other Establishments ..	17,07	20	17,27	17,07
Works	..	..	..	..
Miscellaneous—				
Discretionary grant by heads of provinces, etc.	1,05	1	1,06	1,05
Miscellaneous ..	19	..	19	19
Charges in England ..	1,22	5,84	7,06	1,22
Total ..	1,18,53	34,55	1,53,08	1,18,53

List of Original Works.

[The figures are in thousands of rupees.]

Description of works.	Sanctioned estimate.		Expenditure up to 31st March 1936.		Budget provision 1936-37.		Probable expenditure in 1936-37.		Estimated expenditure in 1937-38.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged.
	1	2	3	4	5	6	7	8	9	10
General Administration.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Heads of Provinces—Residences of Heads of Provinces.										
Reserve for minor works in connection with Government Houses.	..	..	..	..	15	..	16	..	..	25
Minor Works for Barrackpore Government House.	..	..	..	..	..	..	..	..	..	3
Reserve for minor works—Secretariat, Writers' Buildings.	..	..	..	..	2	..	1	..	1	..
Works-in-progress.										
Works in connection with the removal of the headquarters of the Noakhali subdivision to Maijdi in the district of Noakhali.	..	..	2,92	..	41	..	3	..	1,75	..
Construction of a Sub-Treasury and guard room at Bhola.	12	..	6	..	2	..	4	..	..	..
Additions to and alterations in the existing Council Chambers so as to provide for additional accommodation to new members (including cost of electric installation).	50	..	..	..	50	..	50	..	..	..
Construction of Sub-Treasury and strong room at Bongaon in the district of Jessore.	10	..	..	..	12	..	..	..	..	..
Construction of temporary Sub-Treasury and subdivisional court with subsidiary buildings at Madaripur.	31	..	..	..	..	..	30	..	..	..
Establishment of a landing ground for Ambulance Aeroplane, Mymensingh.	26	..	5	..	..	..	20	..	..	..
Construction of a building in the Army Clothing Site at Alipore for accommodation of several permanent offices.	6,25	..	..	..	3,00	..	60	..	3,50	..
Reserve for minor works grant of the Commissioners of Divisions.	..	..	..	..	36	1	45	1	70	2
New works.										
Construction of a residence for the Collector of Rangpur.	60	..	..	..	..	..	..	..	60	..
New subdivisional headquarters at Madaripur.	5,40	..	..	..	..		..	..	1,00	..
Electric installation in the Magistrate's Court, etc., at Mymensingh.	17	..	..	..	..	..	..	..	10	..
Construction of Sub-treasury buildings, Bongaon	10	..	..	..	..	..	..	..	3	..
Construction of Sub-treasury buildings at Bagerhat	9	..	..	..	..	..	..	..	2	..
Construction of Sub-treasury buildings at Perojpur	26	..	..	..	..	..	..	..	5	..
Construction of Sub-treasury buildings at Contai	13	..	..	..	..	..	..	..	3	..
Construction of Sub-treasury buildings at Balurghat	14	..	..	..	..	..	..	..	3	..
Construction of Sub-treasury buildings at Thakurgaon	15	..	..	..	..	..	..	..	3	..
Construction of Sub-treasury buildings at Naogaon	15	..	..	..	..	..	..	..	4	..
Construction of a subdivisional court building with outhouses at Kalimpong	51	..	..	..	..	..	..	..	20	
Total ..	15,24	..	3,03	..	4,58	1	2,29	1	8,09	30

Budget.—The real excess over the Revised is roughly 25 lakhs as shown below :—

Excess over Revised	15,82,000
Add for the fact that the Revised includes provision for—	
(*a*) the late general election	8,47,000
(*b*) occupiers' share of taxes for Government houses transferred to the head "50—Civil Works" from the current year	60,000
Real excess over Revised	24,89,000

The main explanations of this excess are as follows :—

Transfer of "Charges in England" to this head ..	7,06,240
Transfer to this head of grant to Salvation Army (for the Karwal Nut Settlement) previously booked under "Criminal Courts" in "27—Administration of Justice," *vide* page 74	18,000
Increased provision for the establishment of Debt Settlement Boards	14,46,242
Provision for the Public Service Commission ..	88,000
Additional provision for the Legislative Assembly ..	90,000
Provision for the Legislative Council	50,834
Reorganisation of the Labour Department	17,950
Contribution to the District Chaukidari Reward Fund ..	42,000
Flood warning signals in the district of Burdwan ..	1,000
Ministers' Discretionary grant	15,000
Total ..	24,75,266

GRANT No. 12

Voted Rs. 76,27,000 *Charged Rs. 27,62,000*

Total Rs. 1,03,89,000

27—Administration of Justice.

[The figures are in thousands of rupees.]

Pages 141-162.

Minor heads.	Old head—24—Administration of Justice.—Reserved.					New head—27—Administration of Justice.			
	Actuals.			Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.			Total demand for grant.
	1933-34.	1934-35.	1935-36.			Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
High Court	16,47	16,29	17,38	16,90	17,00	..	18,09	18,09	..
Law Officers	6,46	5,83	6,01	5,58	5,96	5,08	81	5,89	5,08
Administrator-General and Official Trustee ..	1,36	1,38	1,49	1,51	1,50	1,49	..	1,49	1,49
Coroner's Court	6	5	6	6	6	6	..	6	6
Presidency Magistrates' Courts	1,98	1,90	1,86	1,87	1,89	1,57	20	1,77	1,57
Civil and Sessions Courts	67,11	66,09	67,30	67,20	67,98	64,96	5,81	70,77	64,96
Courts of Small Causes ..	2,75	2,66	2,58	2,74	2,76	2,80	..	2,80	2,80
Criminal Courts ..	29	30	32	30	30	12	..	12	12
Muktearship Examination charges	8	8	8	8	8	8	..	8	8
Charges in England ..	..	..	..	..	..	11	2,71	2,82	11
Loss by exchange on English transactions ..	..	−1	−1	..	..	..	..	..	..
Total ..	96,56	94,57	97,07	96,24	97,53	76,27	27,62	1,03,89	76,27

List of Original Works.

Description of works.	Sanctioned Estimate.	Expenditure to 31st March 1936.	Budget provision, 1936-37.	Probable expenditure in 1936-37.	Estimated expenditure in 1937-38.
	Voted.	Voted.	Voted.	Voted.	Voted.
1	2	3	4	5	6
Administration of Justice.	Rs.	Rs.	Rs.	Rs.	Rs.
Works-in-progress.					
Additions to and alterations in the Police Court Buildings, No. 2, Bankshall Street, Calcutta.	54	45	6	..	6
Reserve for minor works—District Courts	..	..	25	27	50
Provision of additional steel racks and partitions in place of wooden almirahs in the record room of the Original Side, High Court, Calcutta (minor work).	7	..	7	7	..
New works.					
Acquisition of land for the extension of High Court Buildings, Calcutta.	3,40	..	..	..	3,40
Construction of a record room at Howrah owing to the creation of a separate Judgeship.	33	..	..	..	10
Construction of Courts for 3 Munsifs at Netrakona ..	35	..	..	..	8
Construction of pucca Civil Court Buildings at Feni ..	34	..	..	..	10
Provision of lifts in the High Court	..	..	..	..	30
Improvements of servants' quarters, High Court ..	1	..	..	..	1
Construction of a lavatory in the High Court	1	..	..	..	1
Installation of electric lights and fans in the double munsiffi, Jalpaiguri.	2	..	..	..	2
Electrification in Sessions Court, Jalpaiguri	1	..	..	..	1
Installation of steel racks in the Original Side, High Court ..	4	..	..	..	4
Reserve for minor works—High Court	..	..	2	2	4
Total ..	5,12	45	40	36	4,67

Revised.—The main variations are confined to the following heads:—

High Court.—The increase is due mainly to the payment of arrear commission to the Official Receiver and to the employment of some officers on special duty. The increase would have been greater but for larger recoveries from the Government of Assam for services rendered by the High Court than had been anticipated.

Law Officers.—The increase is due to larger expenditure on "fees to pleaders" and "charges for conducting law-suits,"—both fluctuating heads.

Civil and Sessions Courts.—The variation is due partly to an expenditure of 47,000 involved in a reorganisation of process-serving establishments with effect from 1st December 1936 and partly to an increase under "Pay of officers" and "Pay of establishment" dictated by the progress of actuals.

Budget.—Is higher than the Revised by 6,36,000. Of this, 2,82,000 is due to the transfer of "Charges in England" to this head. The balance of the increase (3,54,000) arises out of the following:—

High Court.—Increase on account of the provincialisation of the office of the Official Assignee with effect from the 1st March 1937. (For countervailing receipts, *vide* page 19). 1,05,000.

Civil and Sessions Courts.—Increase on account of the following new items of expenditure:—

Additional provision for reorganisation of the process-serving establishments	1,83,000	
Additional expenditure involved in the introduction of new High Court rules and orders	40,000	
Additional staff for Civil Courts	30,000	
Replacement of furniture in Civil Courts	22,000	
Purchase of books for libraries in Civil and Sessions Courts	10,000	
Creation of a separate Judgeship at Howrah	550	
Enlargement of clerical staff of the Commissioner for Workmen's Compensation, Bengal	1,464	
	2,87,014	
		3,92,014

Of the savings *per contra*, the main items are:—

(1) *Law Officers.*—Owing to smaller provision for fees to pleaders and charges for conducting law suits ..	7,000	
(2) *Criminal Courts.*—Owing to transfer of the provision for grant to the Salvation Army for the Karwal Nat Settlement at Saidpur from this head to "25—General Administration"	18,000	
		25,000

GRANT No. 13

Voted Rs. 42,99,000 *Charged Rs. 1,50,000*

Total Rs. 44,49,000

28—Jails and Convict Settlements.

Pages 163-181.

[The figures are in thousands of rupees.]

Minor heads.	Old head—25—Jails and Convict Settlements—Reserved. Actuals. 1933-34.	1934-35.	1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	New head—28—Jails and Convict Settlements. Budget Estimate, 1937-38. Voted.	Charged.	Total.	Total demand for grant.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jails	40,07	40,40	40,87	40,21	39,95	33,39	1,22	34,61	33,39
Charges on account of persons confined or detained in Jails outside the Province. ..	..	..	..	..	..	5,95	18	6,13	5,95
Jail manufactures ..	3,42	3,22	3,41	3,59	3,51	3,57	..	3,57	3,57
Charges in England ..	..	..	..	..	..	8	10	18	8
Total ..	43,49	43,62	44,28	43,80	43,46	42,99	1,50	44,49	42,99

List of original works.

[The figures are in thousands of rupees.]

Description of works.	Sanctioned Estimate. Voted.	Sanctioned Estimate. Non-voted.	Expenditure to 31st March, 1936. Voted.	Expenditure to 31st March, 1936. Non-voted.	Budget provision, 1936-37. Voted.	Budget provision, 1936-37. Non-voted.	Probable expenditure in 1936-37. Voted.	Probable expenditure in 1936-37. Non-voted.	Estimated expenditure in 1937-38. Voted.	Estimated expenditure in 1937-38. Charged.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jails and Convict Settlements.										
Works-in-progress.										
Construction of 41 Cells in the Dacca Central Jail for confinement of dangerous class of prisoners.	39	..	24	..	9	..	15	..	..	..
Construction of 32 Cells with a workshed in the Midnapore Central Jail for the confinement of terrorist prisoners.	43	..	38	..	2	..	2	..	..	..
Converting the west barrack No. 4, near Dum-Dum Special Jail "B" into a Jail.	1,19	..	30	..	90	..	89	..	..	..
Construction of a new Central Jail at Dum-Dum and conversion of the Ammunition Factory at Dum-Dum to accommodate the Eastern Frontier Rifles.	9,12	..	..	..	2,00	..	2,00	..	4,35	..
Reconstruction of portion of the perimeter wall of the Rajshahi Central Jail.	67	..	..	..	41	..	41	..	..	..
New works.										
Additional works in the Mymensingh Jail.	14	..	..	..	..	..	..	..	1	..
Replacement of the wooden palisading by iron palasading attached to Midnapore Central Jail.	13	..	..	..	..	..	..	..	13	..
Construction of male and female worders barracks in Chittagong Jail.	21	..	..	..	..	..	..	..	8	..
Reserve for minor works—Jails ..	..	..	..	..	24	..	25	1	50	..
Total ..	12,28	..	92	..	3,66	..	3,72	1	5,07	..

Revised.—The decrease is due mainly to smaller expenditure (under "Jails") on dietary charges of prisoners in Subsidiary Jails. There was a fall in the number of inmates.

Budget.—Charges on account of persons confined or detained in jails outside the province used to be shown under minor head "Jails." They have now been given a separate minor head of their own. "Charges in England," now for the first time transferred to this head, account for part of the increase. The rest of it is mainly due to the following new charges :—

Opening of the new Central Jail at Dum Dum at a cost of 1,65,000 with countervailing savings of 1,12,000 due to the closing down of two temporary special jails at the same time	53,000
Charges of State prisoners under Regulation III of 1818 which used to be borne by the Government of India but which have devolved on this Government on the introduction of Provincial Autonomy	24,000
Supply of waterproofs for Head Warders and Warders in jails and sub-jails	2,548
Formation of a Boy Scout troop in the Borstal School, Bankura	230
Grant of prizes to the inmates of the Borstal School, Bankura	50
Employment of a factory overseer in the Manufactory Department of the Dacca Central Jail	320
Employment of a clerk in the Manufactory Department of the Presidency Jail	180
Employment of two additional teachers in the Borstal School, Bankura	1,080
Total ..	81,408

GRANT No. 14

Voted Rs. 2,09,08,000 *Charged Rs. 18,61,000*

Total Rs. 2,27,69,000

29—Police

[The figures are in thousands of rupees.] Pages 182-210.

Minor heads.	Old head—26—Police.—Reserved.					New head—29—Police.			
	Actuals.			Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.			Total demand for grant.
	1933-34.	1934-35.	1935-36.			Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency Police ..	43,32	43,81	44,04	44,73	43,67	42,25	1,31	43,56	42,25
Superintendence ..	3,35	3,38	4,02	3,99	4,07	1,82	2,14	3,96	1,82
District Executive Force	1,43,38	1,44,50	1,46,88	1,47,50	1,46,51	1,38,84	7,20	1,46,04	1,38,84
Police Training Schools	1,89	1,80	1,82	1,90	1,78	1,62	17	1,79	1,62
Special Police ..	5,41	5,34	5,46	5,49	5,43	3,48	2,08	5,56	3,48
Railway Police ..	8,14	7,99	7,66	7,95	7,68	2,92	56	3,48	2,92
Criminal Investigation Department ..	16,29	16,94	17,89	17,84	17,69	16,48	1,26	17,74	16,48
Works ..	94	93	1,09	1,09	1,42	1,47	3	1,50	1,47
Charges in England ..	..	..	..	..	..	20	3,86	4,06	20
Loss or gain by exchange on English transactions ..	..	−1	−2	..	..	..	..	..	..
Total ..	2,22,72	2,24,68	2,28,84	2,30,49	2,28,25	2,09,08	18,61	2,27,69	2,09,08

List of Original Works.

Discription of works.	Sanctioned Estimate.		Expenditure to 31st March 1936.		Budget provision, 1936-37.		Probable expenditure in 1936-37.		Estimated expenditure in 1937-38.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Police.										
Works-in-progress.										
Construction of double storied barrack in the new Reserve Police Lines at Comilla.	49	..	40	..	7	..	6	..	1	..
Construction of Beliaghata Police Section House in Calcutta.	2,01	..	1,41	..	20	..	22	..	..	..
Additions to and alterations in the old Jorabagan Court Buildings for accommodation of certain Police Staff in Calcutta.	47	..	..	..	40	..	25	..	25	..
Construction of certain buildings in the New Reserve Police Lines at Comilla.	64	..	..	..	40	..	..	..	40	..
Sinking a tube well in the Reserve Police Lines at Hijli.	1	..	..	..	1	..	1	..	..	..
Construction of a residence for the Superintendent of Police at Jalpaiguri.	25	..	..	..	..	..	25	..	..	..
Reconstruction of the Town Constables barrack situated below the Victoria Hospital, Darjeeling—(Supply estimate for purchase of land).	..	25 3 }	..	25	..	..	..	3	..	..
Construction of Hospital buildings with outhouses in the Reserve Police Lines at Comilla.	36	..	24	..	..	..	..	..	8	..
New Works.										
Construction of a barrack for accommodation of married Gurkhas in the Rangpur Armed Police.	15	..	..	..	..	..	..	..	14	..
Purchase of the District Board's Bungalow for the accommodation of the Additonal Superintendent of Police, Midnapore.	13	..	..	..	..	..	..	..	13	..
Reserve for minor works—Calcutta Police.	..	..	..	..	8	..	8	..	15	..
Reserve for minor works—Bengal Police.	..	..	..	..	29	1	32	2	59	1
Total ..	4,51	28	2,05	25	1,45	1	1,19	5	1,75	1

The sanctioned estimate for the year 1936-37 was 2,30,49,000, but on the progress of actuals the revised has been placed at 2,28,25,000 indicating a saving of 2,24,000. The estimate for 1937-38 is placed at 2,27,69,000, but this includes 4,06,000 under "Charges in England" which used to be exhibited under a different major head. If "Charges in England" are left out of account, the estimate for 1937-38 is 4,62,000 lower than the "Revised." As against this the Government of India's assumption of charges on account of "Order" Police supplied to railways relieves provincial revenues to the extent of 3,92,000. The real decrease, therefore, compared with the Revised is 70,000. This is the effect of the measures of economy enumerated below, counterbalanced to some extent by the normal growth in expenditure and also by new expenditure to the extent of about 20,000 :—

(1) Abolition of eight posts of Sergeant in the headquarters staff of the Calcutta Police	30,000
(2) Reduction of escort staffs	34,000
(3) Reduction in the temporary Range Reserve Force ..	71,000
	1,35,000

The main variations under the several minor heads are explained below.

Presidency Police.

Revised.—The savings of 1,06,000 are due mainly to the abolition of certain posts in the temporary Armed Force and the headquarters staff of Sergeants in the Calcutta Police.

Budget.—The variation is due to savings of 30,000 on account of the abolition of some more posts of Sergeants of the headquarters staff, counterbalanced to some extent by an increase of 16,000 for the replacement of some lorries, prison vans, etc., which are beyond economical repair and also by the following items of new expenditure :—

(1) Employment of a nursing staff in Calcutta Police Hospital (net cost)	1,776
(2) Grant of free single railway passes to the Calcutta Police when invalided	450
(3) Additional staff in the tax Branch of the Public Vehicles Department	1,102
	3,328

Superintendence.

Revised.—The increase is due mainly to the appointment of special officers to report on the reorganisation of the Police Department.

Budget.—Apart from the fact that the Budget contains no provision for special officers, the estimate follows generally the Revised.

District Executive Force.

Revised.—The decrease of about 1 lakh occurs mainly under "Pay of officers" and "Police Force" and is justified by the progress of actuals.

Budget.—Is lower than the Revised by 47,000 although it includes the following items of new expenditure:—

(1) Supply of great coats and water-proofs to the crews of police launches and to the *manjhis* and *dandies* of patrol boats	2,709
(2) Grant of free single railway passes to the Bengal Police, when invalided	600
(3) Opening of combined Post and Telegraph Offices at Khandaghosh and Raina in the district of Burdwan ..	301
(4) Installation of telephone connections at Bankura ..	672
(5) Installation of telephone connections at Mymensingh ..	708
(6) Establishment of a new investigating centre in the district of Bakarganj	1,929
(7) Extra grants to Police Athletic Clubs	525
(8) Raising the Duars allowance of Assistant Sub-Inspectors and Head Constables in the districts of Jalpaiguri and Darjeeling	1,106
	8,550

The decrease is mainly under "Police Force" and is due to savings brought about by reorganisation of the Special Armed Forces and reduction of escort staffs.

Police Training Schools.

Revised.—The slight decrease is justified by the progress of actuals.

Budget.—Follows generally the Revised.

Special Police.

Revised.—The decrease is due mainly to savings under "Pay of officers" owing to change of incumbents and under "Pay of establishment" on the basis of progress of actuals: the savings would have been larger but for increased expenditure for "Ration Allowance" and "Cost of Railway Warrants" owing to the transport of the Eastern Frontier Rifles men from Dacca to Belghoria range for musketry practice.

Budget.—The increase is almost entirely due to the provision of 12,000 for the pay of an Assistant Commandant for the Eastern Frontier Rifles whose post remained vacant for the greater part of last year but has since been filled up.

Railway Police.

Revised.—Against the sanctioned grant of 7,95,000 the revised is placed at 7,68,000; the saving of 27,000 is mainly due to savings under "Pay of establishment" (18,000) owing to change of incumbents and to vacancies in subordinate ranks.

Budget.—Is lower than the Revised by 4,20,000. Of this, 3,92,000 is on account of recoveries from the Railway Department of the Government of India for the cost of "Order" Police which has become a charge on the centre with effect from the 1st April 1937. The balance of the savings mostly represents charges recoverable from other Governments on account of railway police in respect of railways traversing the territories of other Provinces.

Criminal Investigation Department.

Revised.—The saving is due to smaller provision under "Temporary Force."

Budget.—The slight increase is spread over a large number of heads according to requirements as at present foreseen.

Works.

Revised.—The increase is due to additional requirements for new works and works-in-progress.

Budget.—Provides for the following new items of expenditure:—

(1) Establishment of a new investigating centre in the district of Bakarganj	5,000
(2) Construction of married quarters for the Armed Police in the Chittagong Hill Tracts	2,872
	7,872

GRANT No. 15

Voted Rs. 3,85,000 *Charged Rs. 1,71,000*

Total Rs. 5,56,000

30—Ports and Pilotage.

Pages 211-18

[The figures are in thousands of rupees.]

Minor heads.	Old head—27—Ports and Pilotage—Reserved.					New head—30—Ports and Pilotage.			
	Actuals.			Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.			Total demand for grant.
	1933-34.	1934-35.	1935-36.			Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges for pooled launches ..	3,27	3,19	3,61	3,25	3,42	3,60	12	3,72	3,60
Purchase of marine stores ..	9	1,28	14	12	12	..	42	42	..
Ports establishments ..	1,01	1,03	1,04	1,11	1,07	12	96	1,08	12
Subsidies to steam-boat companies	4	3	3	3	3	3	..	3	3
Miscellaneous	2	1	3	2	2	1	2	3	1
State yacht establishment ..	18	12	24	17	17	..	18	18	..
Charges in England ..	..	..	..	..	..	9	1	10	9
Loss or gain by exchange ..	..	..	..	..	..	..	..	..	..
Total ..	4,61	5,66	5,09	4,70	4,83	3,85	1,71	5,56	3,85

Revised.—The increase under "Charges for pooled launches" is due mainly to increased expenditure in executing repairs on private account in the Narayangunge Dockyard. This will be recovered from the parties concerned and credited as receipts under "XX—Ports and Pilotage."

Budget.—The increase under "Charges for pooled launches" is due partly to a provision of 25,000 for replacement of the motor launch "Saugor" and of the boiler of the steam launch "Emily" and partly to the following items of new expenditure:—

Purchase of a portable set for welding	2,250
Purchase of an electrically driven air-compressor for spray painting	1,105
Construction of a jetty for the Government launch at Chandpur	1,370
Total ..	4,725

The increase under "Purchase of marine stores," is due to provision of 30,000 for replacement of the boilers of His Excellency's launch "Empress Mary."

The transfer of "Charges in England" to this head under the new accounting procedure accounts for another 10,000.

GRANT No. 16

Voted Rs. 40,000 *Charged Rs. Nil*

Total Rs. 40,000

36—Scientific Departments.

Page 219.

[The figures are in thousands of rupees.]

Minor heads.	Old head—30—Scientific Departments—Reserved.					New head—36—Scientific Departments.			
	Actuals.			Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.			Total demand for grant.
	1933-34.	1934-35.	1935-36.			Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Donations to Scientific Societies..	28	31	29	30	30	40	..	40	40
Mines Department ..	..	..	..	..	..	..	..	..	..
Total ..	28	31	29	30	30	40	..	40	40

Donations paid to Scientific Societies are recorded under this head. The details are :—

	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
Grant to the Royal Asiatic Society	11,680	11,700	11,680
Grant to the Varendra Research Society	2,400	2,400	2,400
Grant to the Dacca Museum	3,720	3,800	3,520
Grant to the Darjeeling Museum	3,600	4,000	3,600
Charges of Mining Board	75	100	..
Contribution to the Art Gallery and Arts Section of the Indian Museum	8,000	8,000	8,000
Grant to the Indian Science Congress Association for celebration of its Silver Jubilee Session	..	..	10,000
For rounding	+525	..	+800
	30,000	30,000	40,000

GRANT No. 17

Voted Rs. 1,17,40,000 *Charged Rs. 9,28,000*

Total Rs. 1,26,68,000

37—Education—General.

Pages 220—245

[The figures are in thousands of rupees.]

Minor heads.	Old head 31—Education—Transferred.					New head 37—Education—General.			
	Actuals.			Budget estimate, 1936-37.	Revised estimate, 1936-37.	Budget Estimate, 1937-38.			Total demand for grant.
	1933-34.	1934-35.	1935-36.			Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—UNIVERSITY.									
Grants to Universities	10,38	9,97	9,45	9,84	9,56	5,49	5,50	10,99	5,49
Government Arts Colleges	15,10	15,09	15,76	15,86	16,29	14,76	1,28	16,04	14,76
Grants to non-Government Arts Colleges	2,37	2,89	2,73	2,86	2,80	2,89	..	2,89	2,89
Government Professional Colleges	3,48	3,51	3,74	3,69	3,56	3,28	30	3,58	3,28
B—SECONDARY.									
Government Secondary Schools	12,88	13,31	13,92	14,34	14,23	14,75	..	14,75	14,75
Government Secondary Schools (in Chittagong Hills Tracts)	..	..	..	..	..	..	36	36	..
Direct grants to non-Government Secondary Schools ..	12,25	12,43	12,43	12,64	12,58	13,84	6	13,90	13,84
C—PRIMARY.									
Government Primary Schools	8	8	8	8	8	5	..	5	5
Direct grants to non-Government Primary Schools ..	3,61	3,32	3,21	2,91	2,72	3,21	23	3,44	3,21
Grants to local bodies for Primary Education ..	21,97	22,66	23,29	23,38	23,33	24,11	..	24,11	24,11
D—SPECIAL.									
Government Special Schools	10,08	10,12	10,39	10,33	10,47	11,08	4	11,12	11,08
Direct grants to non-Government Special Schools ..	3,12	3,18	3,18	3,26	3,26	3,49	1	3,50	3,49
E—GENERAL.									
Direction	2,12	1,97	2,13	2,06	2,27	1,71	49	2,20	1,71
Inspection	11,21	11,00	11,53	11,58	11,73	11,69	..	11,69	11,69
Inspection (in Chittagong Hill Tracts)	..	..	..	..	..	..	8	8	..
Scholarships	3,04	2,94	2,89	2,86	2,84	3,03	1	3,04	3,03
Miscellaneous	2,71	2,93	3,16	3,11	3,06	3,33	..	3,33	3,33
Miscellaneous (in Chittagong Hill Tracts)	..	..	..	..	..	..	1	1	..
Works	3	..	14	..	..	..	..	..	..
Cost of stores purchased in England	..	..	..	2	2				
Charges in England	..	..	..	..	..	69	91	1,60	69
Total ..	1,14,43	1,15,40	1,18,03	1,18,82	1,18,80	1,17,40	9,28	1,26,68	1,17,40

LIST OF ORIGINAL WORKS.

[The figures are in thousands of rupees.]

Description of works.	Sanctioned Estimate.		Expenditure to 31st March 1936.		Budget provision, 1936-37.		Probable expenditure in 1936-37.		Estimated expenditure in 1937-38.	
	Voted.	Non-voted	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Education—General.										
Works in progress.										
Construction of hostel for the Muhammadan Students of the Krishnagar College.	16	..	8	..	5	..	8	..	..	..
Reserve for minor works	..	..	..	..	20	3	19	1	45	..
New works.										
Construction of Teacher's quarters for Rangamati High School.	..	10	..	..	..	..	..	..	..	[illegible]
Construction of quarters for Subdivisional Inspector of Schools at Rangamati.	..	8	..	..	..	..	..	..	..	[illegible]
Total Education	16	18	8	..	25	3	27	1	45	[illegible]

Revised.—The main variations are explained below:—

Grants to Universities.—The original estimate included a provision of 2,53,000 for grant to the Calcutta University to enable them to balance their Budget; but owing to an increase in the receipts of the University, the actual grant was 2,08,000. *Per contra*, the University was given an unanticipated non-recurring grant of 19,600 for maintaining classes in Geology and Physiology.

Government Arts Colleges.—The increase under this head, and under "Direction" and "Inspection," is due to underestimation of requirements under "Pay of officers."

Government Professional Colleges.—The decrease under this head, and under "Government Secondary Schools," is due to overestimation under "Pay of officers."

Direct grants to non-Government Primary Schools.—The variations under this head and the head "Grants to local bodies for Primary Education" represent adjustments necessitated by the establishment of District School Boards. Grants which used to be paid direct by Government are being paid through School Boards where these have been established. Savings were due to the fact that grants to certain District School Boards which had sufficient balances at their credit were partially held over. These payments will be made in the current year.

Budget.—Is higher than the revised by 7,88,000. The transfer to this head of "Charges in England" accounts for 1,60,000. Secondly, educational expenditure on Reformatory Schools and on the districts of Darjeeling and Chittagong Hill Tracts which used to be recorded under the old head "Education—Reserved" has also been newly transferred to this head. This accounts for a further 2,85,000 distributed under the various heads of account. The balance of the increase, viz., 3,43,000 is due mainly to the following items of new expenditure:—

1.	Additional grant to the Dacca University	15,000
2	Revision of the financial settlement with the Calcutta University ..	1,24,313
3.	Creation of a post of an additional teacher at the Moslem Female Training School	360
4.	Capital grant to the Momen Girls' School, Jessore, towards construction of buildings	4,390
	Carried over	1,44,063

	Brought forward	1,44,063
5.	Additional allotment for building and furniture grants to non-Government Madrasahs	3,687
6.	Increased grant to the Bengal Bratachari Society	3,000
7.	Improvement in the teaching staff of the Islamia College, Calcutta ..	3,188
8.	Creation of scholarships for Moslem girls seeking higher education	1,080
9.	Creation of additional stipends for the Moslem Female Training School ..	930
10.	Additional lump provision for furniture, equipment and building grant ..	25,000
11.	Grants for the encouragement of literature	4,000
12.	Additional recurring grant for the establishment of Biss Primary Schools in municipal areas	6,250
13.	Additional maintenance grant to non-Government Girls' Junior Madrasahs ..	2,600
14.	Scheme for the training of teachers of non-Government Secondary Schools ..	5,000
15.	Capital grant to the Santiniketan College, Biswabharati, for the construction of a hostel	5,000
16.	Admission of 20 additional gurus in the Naogaon Guru Training School ..	420
17.	Capital grant to the Victoria Institution, Calcutta	75,000
18.	Capital grant to the Nandan Kanan Girls' School, Chittagong	5,336
19.	Capital grant to the Krishnath College, Berhampore	1,940
20.	Creation of scholarships for the backward classes in the Bengal Engineering College	540
21.	Creation of scholarships for backward classes in the Ahsanullah School of Engineering, Dacca	80
22.	Creation of two scholarships of Rs. 7-8 per mensem each for 4 years for students from backward classes in the Government School of Art	60
23.	Grants-in-aid to the Uma Girls' High English School, Noakhali ..	600
24.	Repairs to the buildings of the Krishnath Collegiate School, Berhampore ..	1,435
25.	Extension of gas and water-supply to the Botanical Laboratory attached to the Rajshahi College	845
26.	Entertainment of a durwan for the playground of the Islamia College at Gorachand Road	60
27.	Arrangements for teaching hygiene in the four Government High Schools at Dacca	845
28.	Hostel accommodation for the depressed class students attending Rajendra College and other institutions in Faridpur	110
29.	Provision of electric fans in the Vernacular Training School, Dacca ..	831
30.	Award of certificates in typewriting to successful candidates for the Typist and Routine Grade examinations of the Central Public Service Commission ..	385
31.	Creation of a post of Second Maulvi (Urdu teacher) for the Darjeeling Government High School	250
32.	Award of prizes to the boys of the Reformatory and Industrial Schools, Alipore, for proficiency in the classes and workshop and of rewards to monitors	266
33.	Building grant to Sarshina Senior Madrasah	7,000
34.	Reorganisation of the Rangamati High School	6,778
35.	Removal of the Hooghly Madrassa to the Settlement building	1,066
36.	Conversion of the temporary post of a part-time lecturer in Arabic, Persian and Urdu in the Chittagong College to that of a whole-time one on a temporary basis	600
37.	Installation of a telephone in the office of the Physical Director, Bengal ..	192
38.	Capital grant to the Maharani Girls' High School, Darjeeling	5,000
39.	Additional provision for stipends to encourage Moslem students to read Science	16,120
	Total ..	3,29,557
	or ..	3,30,000

GRANT No. 18

Voted Rs. 10,97,000 *Charged Rs. 5,000*

Total Rs. 11,02,000

Expenditure.

Pages 246—52

37—Education—Anglo-Indian and European.

[The figures are in thousands of rupees.]

Minor heads.	Old head 31—Education—Reserved.					New head 37—Education—Anglo-Indian and European.			
	Actuals.			Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.			Total demand for grant.
	1933-34.	1934-35.	1935-36.			Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B—Secondary.									
Government Secondary Schools	3,34	3,39	3,48	3,60	3,55	2,81	..	2,81	2,81
Direct grants to non-Government Secondary Schools ..	2,63	2,59	2,66	2,78	2,78	2,64	..	2,64	2,64
C—Primary.									
Direct grants to non-Government Primary Schools ..	3,92	3,94	3,96	4,03	4,03	4,33	..	4,33	4,33
Grants to local bodies for Primary Education ..	25	27	26	27	26	..	..	..	..
D—Special.									
Government Special Schools	71	76	78	80	85	28	..	28	28
Direct grants to non-Government Special Schools ..	13	13	13	13	13	2	..	2	2
Establishment charges payable to other Governments ..	32	33	29	29	29	..	..	..	..
E—General.									
Inspection	44	45	47	52	44	32	..	32	32
Scholarships	30	30	30	32	30	28	..	28	28
Miscellaneous	3	3	4	13	12	9	..	9	9
Works	..	..	..	..	..	..	..	..	..
Charges in England	..	..	..	..	..	20	5	25	20
Total ..	[illegible]	12,10	[illegible]	[illegible]	[illegible]	[illegible]	5	[illegible]	[illegible]

List of original works.

[The figures are in thousands of rupees.]

Description of works.	Sanctioned Estimate.		Expenditure to 31st March 1936.		Budget provision 1936-37.		Probable expenditure in 1936-37.		Estimated expenditure in 1937-38.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Education—Anglo-Indian and European.										
Works-in-progress.										
Electric installation in the Victoria Boy's School and Dow Hill Girls' School, Kurseong.	20	..	5	..	5	..	12	..	..	..
Minor works in connection with the Victoria Boy's School and Dow Hill Girls' School, Kurseong.	..	..	..	..	2	..	2	..	5	..
Total ..	20	..	5	..	7	..	14	..	5	..

Revised.—The variations are small and call for no comment.

Budget.—The main variations are explained below :—

(1) Expenditure on Reformatory Schools and expenditure (other than Anglo-Indian and European) in the district of Darjeeling and the Chittagong Hill Tracts disappear from this head and are transferred to "Education—General." This accounts for a decrease of 2,85,000. On the other hand an increase of 25,000 has been caused by the fact that "Charges in England" are being shown under the Service head.

(2) The Revised includes 24,000 (for certain capital grants) not repeated in the Budget.

(3) An additional provision of 1,03,000 has been made in pursuance of the provisions of section 83 (1) of the Government of India Act.*

The average of the total grants for education in the ten financial years ending on the 31st March 1933 (including grants for capital purposes) is 1,40,06,228. The average of the grants during the same period for the benefit of the European and Anglo-Indian communities was 11,30,121. The total grant for education as a whole in the 1937-38 budget is 1,38,39,000 and is made up as follows :—

Education—General	1,26,68,000
Education—Anglo-Indian and European	11,02,000
Public Works Department Budget	69,000
Total ..	1,38,39,000

*83. (1) *Provisions with respect to certain educational grants.*—If in the last complete financial year before the commencement of this Part of this Act a grant for the benefit of the Anglo-Indian and European communities or either of them was included in the grants made in any Province for education, then in each subsequent financial year, not being a year in which the Provincial Legislative Assembly otherwise resolve by a majority which includes at least three-fourths of the members of the Assembly, a grant shall be made for the benefit of the said community or communities not less in amount than the average of the grants made for its or their benefit in the ten financial years ending on the thirty-first day of March, nineteen hundred and thirty-three :

Provided that, if in any financial year the total grant for education in the Province is less than the average of the total grants for education in the Province in the said ten financial years, then, whatever fraction the former may be of the latter, any grant made under this sub-section in that financial year for the benefit of the said community or communities need not exceed that fraction of the average of the grants made for its or their benefit in the said ten financial years.

In computing for the purposes of this sub-section the amount of any grants, grants for capital purposes shall be included.

The total grant for Anglo-Indian and European Education in the 1937-38 Budget, including grants for capital purposes, is 11,07,000 made up as follows :—

Education—Anglo-Indian and European	..	..	11,02,000
Public Works Department Budget	..	..	5,000
	Total	..	11,07,000

Revised Estimate, 1936-37.

32—Medical—Reserved and Transferred.

[The figures are in thousands of rupees.]

Minor heads.	Actuals. 1933-34.	Actuals. 1934-35.	Actuals. 1935-36.	Budget Estimate, 1936-37.	Revised Estimate 1936-37.
	Rs.	Rs.	Rs.	Rs.	Rs.
RESERVED.					
Medical establishment ..	44	45	42	44	40
Hospitals and dispensaries ..	61	56	56	59	60
Grants for medical purposes ..	5	7	7	8	8
TRANSFERRED.					
Medical establishment ..	7,17	7,16	7,42	7,29	7,55
Hospitals and dispensaries ..	20,73	20,98	21,69	22,17	21,99
Grants for medical purposes ..	2,73	2,21	1,64	1,69	2,51
Medical college and schools ..	10,80	11,06	10,91	11,12	10,49
Mental hospitals	5,72	5,16	5,87	5,85	5,60
Chemical Examiner	54	56	62	59	58
Cost of stores purchased in England	..	..	..	10	10
Loss by exchange on English transactions	..	..	−1	..	..
Total ..	48,79	48,21	49,19	49,92	49,90

Revised.—The increase under "Grants for Medical purposes" is due to an additional grant to the Calcutta Hospital Nurses' Institute. The decrease under "Medical Colleges and Schools" is due to retirement of certain senior officers. The variations under "Medical establishment" and "Hospitals and dispensaries" are explained by transfer of officers from one branch to the other.

GRANT No. 19

Voted Rs. 46,75,000 *Charged Rs. 7,70,000*

Total Rs. 54,45,000

38—Medical.

Pages 253-71

[The figures are in thousands of rupees.]

Minor heads.	Budget Estimate, 1937-38. Voted.	Charged.	Total.	Total demand for grant.
	Rs.	Rs.	Rs.	Rs.
Medical establishment ..	5,07	2,46	7,53	5,07
Medical establishment (in Chittagong Hill Tracts)	..	12	12	..
Hospitals and dispensaries	22,54	94	23,48	22,54
Hospitals and dispensaries (in Chittagong Hill Tracts)	..	30	30	..
Grant for medical purposes	3,72	..	3,72	3,72
Medical college schools ..	8,65	2,18	10,83	8,65
Mental hospitals ..	5,71	..	5,71	5,71
Chemical Examiner ..	70	..	70	70
Charges in England	36	1,70	2,06	36
Loss or gain by exchange	..	..	..	..
Total ..	46,75	7,70	54,45	46,75

[The figures are in thousands of rupees.]

Description of works.	Sanctioned Estimate. Voted.	Non-voted.	Expenditure to 31st March 1936. Voted.	Non-voted.	Budget provision, 1936-37. Voted.	Non-voted.	Probable expenditure in 1936-37. Voted.	Non-voted.	Estimated expenditure in 1937-38. Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical.										
Works-in-progress.										
Improvement to the 1st floor lavatories and bath-rooms, Medical College Hospital, Calcutta.	27	..	18	..	3	..	1	..	..	..
Improvement to the Tuberculosis and Diphtheria wards, Medical College Hospital, Calcutta.	15	..	..	..	15	..	10	..	4	..
Making certain improvement to the table sinks and waste arrangements of the same in the Histological Chemical class room in the Pathological Block, Medical College, Calcutta.	10	..	..	..	8	..	8	..	..	..
New work										
Certain additions to the new Casualty Ward Medical College (minor work.)	..	..	..	..	..	..	..	..	8	..
Construction of a Civil Surgeon's resedence, Barisal.	35	..	..	..	..	..	..	..	15	..
Construction of a dispensary building and Sub-Assistant Surgeon's quarter at Bagdogra.	12	..	..	..	..	..	..	..	12	..
Levelling and dressing the lands south of Campbell Hospital and erection of wall.	12	..	..	..	..	..	..	..	3	..
Reserve for minor works—Medical	..	..	..	..	18	..	18	1	33	2
Total ..	1,11	..	18	..	44	..	37	1	75	2

The Budget shows an increase of 4,55,000 over the revised.

Changes of classification account for about half of this, viz:—

Transfer of " Charges in England " to this head	2,06,000
Transfer of the Excise Laboratory from the Control of the Director of Public Health to that of the Chemical Examiner	7,000
	2,13,000

The balance is mainly on account of the following new items of expenditure:—

Grant to the Carmichael Medical College and Hospital, Belgachia, towards the construction of a Maternity Hospital	75,000
Strengthening of the Laboratory Department of the School of Tropical Medicine	3,000
Books of reference for the Chemical Examiner's Department ..	250
Grant to Medical College Centenary Committee	30,000
Mortuary cooler for Dacca Medical School	6,600
Additional provision for subsidies to Thana and Village Dispensaries ..	10,000
A Deep Therapy apparatus for the X'Ray Department of Medical College Hospitals	37,924
Scheme for X-Ray training of Government Medical Officers ..	10,430
Trained Indian nurses to attend Indiar female patients sent to Ranchi Mental Hospital	400
Equipment of library of Jackson Medical School, Jalpaiguri ..	300
Additional grant to the Calcutta Hospital Nurses' Institute ..	69,000
Total ..	2,42,904

Revised Estimate, 1936-37.

33—Public Health Reserved and Transferred.

[The figures are in thousands of rupees.]

Minor heads.	Actuals.			Budget Estimate, 1936-37.	Revised Estimate, 1936-37.
	1933-34.	1934-35.	1935-36.		
	Rs.	Rs.	Rs.	Rs.	Rs.
RESERVED.					
Public Health establishment ..	15	17	16	18	21
Grants for Public Health purposes	14	16	17	16	26
Expenses in connection with epidemic diseases ..	1	2	2	1	2
Works	4	3	6	5	6
	34	38	41	40	55
TRANSFERRED.					
Public Health establishment ..	6,79	6,95	6,81	7,10	7,00
Grants for Public Health purposes	25,23	24,67	24,37	24,34	24,03
Expenses in connection with epidemic diseases ..	3,55	2,73	3,11	3,49	3,19
Bacteriological Laboratories ..	88	87	89	89	90
Pasteur Institute	53	39	41	39	39
Charges in England	..	..	..	..	..
Loss by exchange on English transactions	..	..	..	..	..
Works	4	2	−1	4	4
Cost of stores purchased by the High Commissioner in England	..	..	..	13	13
	37,02	35,63	35,58	36,38	35,68
Total ..	37,36	36,01	35,99	36,78	36,23

List of Original Works.

[The figures are in thousands of rupees.]

Description of works.	Sanctioned estimate.	Expenditure up to 31st March 1936.	Budget provision in 1936-37.	Probable expenditure in 1936-37.	Estimated expenditure in 1937-38.
	Voted.	Voted.	Voted.	Voted.	Voted.
Public Health.	Rs.	Rs.	Rs.	Rs.	Rs.
Minor works	....	....	1	1	....

Revised.—The decrease is due mainly to smaller expenditure under "Expenses in connection with epidemic diseases" and to non-utilisation of a provision of 19,000 for the Bagerhat Water Supply Project under "Grants for Public Health purposes (Transferred)."

GRANT No. 20

Voted Rs. 32,85,000 *Charged Rs. 1,13,000*

Total Rs. 33,98,000

39—Public Health.

[The figures are in thousands of rupees.] Pages 272-81.

Minor heads.	Budget Estimate, 1937-38.			Total demand for grant.
	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.
Public Health establishment.	5,56	98	6,54	5,56
Public Health establishment (in Chittagong Hill Tracts)	..	5	5	..
Grants for Public Health purposes ..	20,76	..	20,76	20,76
Expenses in connection with epidemic diseases	4,47	..	4,47	4,47
Expenses in connection with epidemic diseases (in Chittagong Hill Tracts)	..	3	3	..
Bacteriological Laboratories ..	82	..	82	82
Pasteur Institute ..	41	..	41	41
Works ..	67	..	67	67
Charges in England ..	16	7	23	16
Loss or gain by exchange	..	..	..	..
Total ..	32,85	1,13	33,98	32,85

Budget.—The decrease under "Public Health Establishment" is due to a change in classification according to which "Contribution towards the pay of Health Officers and Sanitary Inspectors of District Boards and Municipalities," amounting to about 1 lakh, which used to be shown under this head is with effect from 1937-38 being shown under "Grants for Public Health purposes."

"Grants for Public Health purposes".—The details of the provision included in the Revised and in the Budget are shown below :—

	Budget, 1936-37.	Revised, 1936-37.	Budget, 1937-38.
Water-supply Scheme.			
Rural water-supply	2,00,000	1,90,000	3,50,000
Wells in Siliguri Government estates	1,500	1,300	1,500
Bagerhat water-supply ..	19,000	..	19,000
Rangamati water-supply ..	..	10,000	..
Narayanganj water-supply ..	..	..	42,100
Grants towards water-supply schemes	..	..	50,000
Sewerage Schemes.			
Murshidabad conservancy ..	4,000	4,000	4,000
Calcutta Fringe Area Drainage ..	44,000	44,000	44,000
Grants towards sewerage schemes ..	..	..	50,000

Other Schemes.	Budget, 1936-37.	Revised, 1936-37.	Budget, 1937-38.
Improvement of Hastings ..	5,000	5,000	5,000
Free vaccination grant	45,000	45,000	45,000
Maternity and child welfare ..	28,000	28,000	28,000
Augmentation grant	9,35,000	9,35,000	..
Rural Public Health units ..	10,97,500	10,95,300	12,55,500
Vaccination inspecting staff ..	51,100	51,100	51,120
Contribution for leprosy work ..	5,500	5,500	10,000
Grant for Bankura anti-leprosy clinics	2,700	2,700	2,700
Contribution to T. B. Association, Bengal	10,000	10,000	10,000
Kala-azar commission	..	300	..
Grant to Darjeeling Public Health Laboratory	1,800	1,800	1,800
Grant to Red Cross Society ..	..	..	5,000
Grant to Bengal Social Service League	..	..	1,500
Contribution towards the pay of Health Officers, etc.	..	..	1,00,000
Rounding	−100	..	−220
Total ..	24,50,000	24,29,000	20,76,000

A sum of 9,35,000 on account of augmentation grants to District Boards disappears from this head because with effect from 1937-38 it has been transferred to "57—Miscellaneous". This fact, coupled with the change in accounting procedure noted under "Public Health Establishment" and additional provision in respect of the following items, accounts for the variation between Revised and Budget:—

Additional provision for rural water-supply	1,50,000
Provision for grants-in-aid for sanitary works, water-supply and drainage schemes	1,00,000
Water Supply Project, Bagerhat	19,000
Water Supply Project, Narayangunge	42,000
Additional provision for rural Public Health units ..	1,60,000
Additional provision for contribution for leprosy works ..	4,500
Grant to Red Cross Society for training Health Welfare workers	5,000
Grant to the Bengal Social Service League	1,500
Total	4,82,000

"*Expenses in connection with epidemic diseases*".—The following additional provisions account for the variation between the Revised and the Budget:—

Additional quinine grant	60,000
Grant for anti-Ludlowii survey work in the vicinity of Calcutta	22,000
Anti-Ludlowii control measures	15,000
Kala-azar charges	30,000
Epidemic charges in Chittagong Hill Tracts	2,000
Total ..	1,29,000

The decrease under "Bacteriological Laboratory" is due to transfer of the Excise Laboratory from the control of the Director of Public Health to that of the Chemical Examiner under "38—Medical" (*vide* page 91).

Works.—The details are as follows:—

	Budget, 1936-37.	Revised, 1936-37.	Budget, 1937-38.
	Rs.	Rs.	Rs.
Extension of pipe lines of the Kalimpong Water Works in the development area	600	600	..
Water Supply Scheme at Maijdi, Noakhali	..	..	27,000
Drainage Scheme at Maijdi,	..	..	30,600
Repairs and maintenance of Kalimpong Water Works ..	4,500	5,400	4,500
Tools and plant	1,550	1,500	2,000
Suspense	2,500	2,500	2,500
Rounding	−150	..	+400
Total ..	9,000	10,000	67,000

Revised Estimate, 1936-37.

34—Agriculture—Reserved and Transferred.

[The figures are in thousands of rupees .]

Minor heads.	Actuals.			Budget Estimate, 1936-37.	Revised Estimate, 1936-37.
	1933-34.	1934-35.	1935-36.		
	Rs.	Rs.	Rs.	Rs.	Rs.
RESERVED.					
Agriculture	53	51	50	51	51
Veterinary charges ..	88	89	88	88	89
Co-operative credit ..	7	8	8	9	9
TRANSFERRED.					
Agriculture	10,59	10,15	9,59	9,16	9,67
Veterinary charges ..	3,96	3,81	3,99	4,25	4,09
Co-operative credit ..	7,65	8,04	8,68	10,69	11,60
Agriculture—Works ..	7	5	3	6	6
Cost of stores purchased by the High Commissioner in England ..	..	..	..	1	1
Total ..	23,75	23,53	23,75	25,65	26,92

The Agriculture Budget under the old system consisted of "Agriculture," "Veterinary" and "Co-operative Credit." Separate major heads have now been introduced for "Veterinary" and for "Co-operative Credit." The variations are explained below.

Agriculture.

Revised.—The increase is due to expenditure on jute restriction and on certain schemes financed by the Imperial Council of Agricultural Research not provided for in the original estimate.

Co-operative Credit.

Revised.—The increase is due to the grant of 2 lakhs to the Bengal Provincial Co-operative Bank for which a supplementary grant was taken in the November session of the Bengal Legislative Council; counterbalanced to a certain extent by non-utilisation in full of the provision of 1,09,745 for strengthening the staff of the Co-operative Department, as well as by smaller expenditure for the development of handloom industry.

Veterinary.

Revised.—The decrease is due to smaller expenditure under "Veterinary Instruction" as revealed by the progress of actuals.

GRANT No. 21

Voted Rs. 10,65,000 *Charged Rs. 1,09,000*

Total Rs. 11,74,000

40—Agriculture.

Pages 282-97

[The figures are in thousands of rupees.]

Minor heads.	Budget Estimate 1937-38.			Total demand for grant.
	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.
Agricultural Department	4,68	57	5,25	4,68
Experimental Farms ..	1,87	8	1,95	1,87
Agricultural experiments	65	..	65	65
Agricultural Education and Research ..	1,08	..	1,08	1,08
Botanical and Public Gardens	1,69	13	1,82	1,69
Public exhibitions and fairs. ..	3	..	3	3
Special rural uplift schemes	14	..	14	14
Other charges ..	18	..	18	18
Works	14	..	14	14
Charges in England ..	19	31	50	19
Loss or gain by exchange	..	..	..	..
Total ..	10,65	1,09	11,74	10,65

List of Original Works.

[The figures are in thousands of rupees.]

Description of works.	Sanctioned estimate.	Expenditure up to 31st March 1936.	Budget provision in 1936-37.	Probable expenditure in 1936-37.	Estimated expenditure in 1937-38.
	Voted.	Voted.	Voted.	Voted.	Voted.
Agriculture.	Rs.	Rs.	Rs.	Rs.	Rs.
New Works.					
Construction of a Agricultural Institute at Daulatpur	..	..	..	..	1,50
Establishment of dairy farm at Dacca	50	..	..	..	10
Construction of additional Laboratory building in Dacca farm.	20	..	..	..	10
Minor works	..	..	10	10	20
Total ..	70	..	10	10	1,90

Budget.—The increase is due partly to items of new expenditure and partly to changes in accounting procedure. Under the first head, the following may be mentioned :—

Appointment of additional temporary demonstrators	..	2,500
Agricultural improvements in Chittagong Hill Tracts	..	2,000
Sinking a tube-well at the Chinsura Agricultural farm	..	10,695
Extension of rice research	..	11,237
Total ..	..	26,432

Owing to a change in accounting procedure, the grant from the Imperial Council of Agricultural Research (72,000) which used to be taken in reduction of expenditure is now being treated as a receipt. This and the exhibition of "Charges in England" under the service head counterbalanced to some extent by reduced provision for jute restriction propaganda are responsible for the balance of the increase in the Budget over the Revised.

Details of schemes financed from the grant made by the Imperial Council of Agricultural Research will be found at page 136 of this book.

GRANT No. 21

Voted Rs. 4,84,000 *Charged Rs. 59,000*

Total Rs. 5,43,000

41—Veterinary.

[The figures are in thousands of rupees.]

Pages 298-304

Minor heads.	Budget Estimate, 1937-38.			Total demand for grant.
	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.
Superintendence ..	1,09	15	1,24	1,09
Veterinary Instructions ..	1,32	12	1,44	1,32
Subordinate establishment ..	78	..	78	78
Hospitals and dispensaries ..	1,63	5	1,68	1,63
Prizes ..	1	..	1	1
Charges in England ..	1	27	28	1
Total ..	4,84	59	5,43	4,84

The increase is due partly to the transfer of "Charges in England" to this head, and partly to expenditure out of the grant from the Imperial Council of Agricultural Research being no longer shown as a deduct entry under the revised system of accounting which has been introduced from 1937-38.

GRANT No. 22

Voted Rs. 13,81,000 *Charged Rs. 13,000*

Total Rs. 13,94,000

5-308.

42—Co-operative Credit.

[The figures are in thousands of rupees.]

Minor heads.	Budget Estimate, 1937-38.			Total demand for grant.
	Voted.	Char-ged.	Total.	
	Rs.	Rs.	Rs.	Rs.
Superintendence ..	10,53	13	10,66	10,53
Grants-in-aid ..	2,12	..	2,12	2,12
Other charges ..	1,16	..	1,16	1,16
Charges in England ..	..	..	..	..
Loss or gain by exchange..	..	..	..	..
Total ..	13,81	13	13,94	13,81

The increase over the Revised is due to additional provision in respect of the following items:—

Reorganisation of the staff of the Co-operative Department	1,39,453
Appointment of additional auditors	28,000
Expenditure in connection with the development of handloom industry	52,500
Total ..	2,19,953

Revised Estimate, 1936-37.

35—Industries—Reserved and Transferred.

[The figures are in thousands of rupees.]

Minor heads.	Actuals.			Budget Estimate, 1936-37.	Revised Estimate, 1936-37.
	1933-34.	1934-35.	1935-36.		
	Rs.	Rs.	Rs.	Rs.	Rs.
RESERVED.					
Industries	48	53	91	10	12
Cinchona plantations ..	3,86	3,96	4,08	4,07	4,07
Loss by exchange ..	..	..	..	..	..
Cost of stores purchased in England by the High Commissioner ..	..	..	..	6	3
Total ..	4,34	4,49	4,99	4,23	4,22
TRANSFERRED.					
Industries	7,33	7,35	9,84	10,18	10,16
Cost of stores purchased in England by the High Commissioner ..	..	..	..	9	8
GRAND TOTAL ..	11,67	11,84	14,83	14,50	14,46

Revised.—The variations are small and call for no comment.

ges 309-321.

GRANT No. 23

Voted Rs. 16,14,000 *Charged Rs. 55,000*

Total Rs. 16,69,000

43—Industries.

[The figures are in thousands of rupees.]

Minor heads.	43—Industries.			
	Budget Estimate, 1937-38.			Total demand for grant.
	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.
Industries ..	11,70	6	11,76	11,70
Cinchona Plantations ..	4,11	24	4,35	4,11
Fisheries ..	10	..	10	10
Works ..	14	..	14	14
Charges in England ..	9	25	34	9
Loss or gain by exchange ..				
Total ..	16,14	55	16,69	16,14

List of Original Works.

[The figures are in thousands of rupees]

Description of Works.	Sanctioned estimate.	Expenditure up to 31st March 1936.	Budget provision in 1936-37.	Probable expenditure in 1936-37.	Estimated expenditure in 1937-38.
	Voted.	Voted.	Voted.	Voted.	Voted.
Industries.	Rs.	Rs.	Rs.	Rs.	Rs.
New work.					
Installation of a laboratory equipment and fitting at the Government Weaving Institute, Serampore.	5				5
Minor work			3	3	12
Total ..	5		3	3	17

Budget.—The increase under "Cinchona Plantations" is due mainly to larger output of quinine in pursuance of the scheme for extending the sale of this drug. Apart from the transfer of "Charges in England" to this subject head, the increase under the other items is due mainly to the following items of new or additional expenditure:—

Additional expenditure in connection with the development of handloom and sericulture industries	43,000
Grant to the Industrial Credit Syndicate	20,000
Development of Silk-reeling Industry	19,767
Establishment of two demonstration parties for improved methods of silk-reeling	2,172
Establishment of a conditioning house for raw silk ..	14,235
Restoration of retrenchment cuts in grants-in-aid to industrial and technical schools	19,000
Development of fisheries	9,700
Installation of laboratory equipment in the Government Weaving Institute at Serampore	23,781
Additional equipment and furniture for the above ..	5,690
Supervising and marketing staff in connection with the industrial scheme for trained detenus	9,200
Establishment of a motor mechanic class at Bogra ..	1,466
Total ..	1,68,011

GRANT No. 24

Voted Rs. 5,01,000 *Charged Rs. 37,000*

Total Rs. 5,38,000

47—Miscellaneous Departments.

[The figures are in thousands of rupees.] Pages 322-330.

Minor heads.	Old head 37—Miscellaneous Departments—Reserved and Transferred.					New head 47—Miscellaneous Departments.			
	Actuals.			Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate 1937-38.			Total demand for grant.
	1933-34.	1934-35.	1935-36.			Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Inspector of Factories ..	1,40	1,46	1,46	1,57	1,54	1,56	..	1,56	1,56
Inspector of Steam Boilers	..	..	..	1,28	1,14	1,18	1	1,19	1,18
Electric Inspector ..	..	..	..	68	71	58	22	80	58
Gazetteer and Statistical memoirs	..	..	..	..	..	..	..	..	..
Provincial statistics ..	..	..	..	..	..	7	..	7	7
Preservation and translation of ancient manuscripts ..	5	5	5	5	5	5	..	5	5
Examinations ..	10	4	4	11	12	11	6	17	11
Administration of Indian Partnership Act, 1932	..	..	..	..	..	4	..	4	4
Miscellaneous ..	47	59	58	60	54	53	..	53	53
Administration of the Trade Disputes Act ..	..	..	..	2	..	..	..	..	..
Charges in England ..	..	..	..	..	..	89	8	97	89
Total ..	2,02	2,14	2,13	4,31	4,10	5,01	37	5,38	5,01

List of Original Works.

[The figures are in thousands of rupees.]

Description of works.	Sanctioned estimate.		Expenditure up to 31st March 1936.		Budget provision in 1936-37.		Probable expenditure in 1936-37.		Estimated expenditure in 1937-38.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Miscellaneous Departments.										
General Reserve	..	..	..	..	19	1	15	..	11	..

Revised.—The decrease is mainly under "Inspector of Steam Boilers." Consequent on the decision to provincialise the Steam Boiler Inspection Fund from 1st April 1936, provision for the pay of the staff for twelve months was included in the original estimate, but it was subsequently decided that the pay for March 1936 should be allowed to be drawn, as a special case, on the 31st March instead of on the 1st April 1936.

Budget.—The bulk of the variation is due to the transfer of "Charges in England" to this Service head. Other important factors which contribute to the variation are enumerated below :—

(*a*) "*Provincial Statistics.*"—The provision represents allowance payable to the Archbishop of Calcutta for the maintenance of ecclesiastical returns of baptism, marriages and burials. This used to be borne by the Government of India, but it has now become a charge on provincial revenues.

(*b*) "*Administration of the Indian Partnership Act, 1932.*"—This too was originally a charge on the Central Government, but it has devolved on this Government on the introduction of provincial autonomy.

(*c*) "*Electric Inspector.*"—The Revised contained provision for the Electrical Adviser for four months and a half as the officer was on leave out of India. The Budget provides for his pay for the full year. The increase would have been larger but for the fact that a sum of 4,000 representing charges for examination for wiremen and licensed contractors under the Indian Electricity Rules has been transferred from this head to the head "13—Other taxes and duties" (*vide* page 56).

Revised Estimate, 1936-37.

41—Civil Works—Reserved and Transferred.

[The figures are in thousands of rupees.]

Minor heads.	Actuals. 1933-34.	Actuals. 1934-35.	Actuals. 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.	Rs.
RESERVED.					
Original Works—					
Civil Buildings ..	20	47	33	31	39
Communications ..	85	81	42	5	28
Repairs	9,00	8,90	8,39	8,84	8,08
Establishment ..	2,00	2,03	2,00	2,00	1,97
Tools and plant ..	16	11	8	20	20
Grants-in-aid ..	16	25	21	23	67
Stock and suspense ..	5	−6	1	4	4
Deduct—Recoveries from other departments of the same Government ..	..	..	9	1	1
Deduct—Establishment charges in England ..	8	4	5	4	3
Total ..	12,34	12,47	11,30	11,62	11,59
TRANSFERRED.					
Original Works—					
Civil Buildings ..	3,10	5,41	6,81	9,06	9,53
Communications ..	3,91	3,67	6,83	8,63	8,97
Miscellaneous ..	..	..	..	..	..
Repairs	30,12	35,13	34,87	35,42	36,17
Establishment ..	15,14	15,18	16,16	16,90	16,60
Deduct—Recoveries from other Governments, departments, private bodies, etc.	1,17	1,48	3,02	2,25	1,90
Tools and plant ..	45	46	50	52	52
Deduct—Recoveries from other Governments, departments of the same Government, etc.	2	1	1	5	..
Grants-in-aid ..	12,95	10,88	14,24	27,07	19,86
Stock and suspense ..	25	−54	−27	..	..
Deduct—Establishment charges in England	87	93	69	1,00	1,09
Charges in England ..	..	..	..	..	..
Loss by exchange on English transactions ..	..	..	..	..	..
Total ..	63,86	67,77	75,42	94,30	88,66
GRAND TOTAL ..	76,20	80,24	86,72	1,05,92	1,00,25

Revised.—The variations under the minor heads are explained below :—

(1) *Civil Buildings—Original works*—

	Budget, 1936-37.	Revised, 1936-37.
Reserved	31,000	39,000
Transferred	9,06,000	9,53,000
	9,37,000	9,92,000

The excess is due to increased expenditure on works-in-progress.

(2) *Communications—Original works—*

	Budget, 1936-37.	Revised, 1936-37.
Reserved	5,000	28,000
Transferred	8,63,000	8,97,000
	8,68,000	9,25,000

The increase of 57,000 in the Revised is due mainly to larger expenditure on road development funds works to be carried out by the Public Works Department than was originally anticipated.

(3) *Repairs—*

Budget, 1936-37	44,26,000
Revised, 1936-37	44,25,000

The variation is small and calls for no comment.

(4) *Establishment—*

Budget, 1936-37	18,90,000
Revised, 1936-37	18,57,000

The savings are due to non-utilisation in full of the provision of 30,000 for the appointment of a temporary second Architect, Estimators, etc., in connection with the project for a new custom house and a Reserve Bank Building.

(5) *Grants-in-aid—*

The details are as follows :—

	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.
(1) Surplus revenue from motor vehicles tax for expenditure on communications ..	9,31,000	9,35,000
(2) Grant to old Howrah Bridge from motor vehicles tax proceeds	50,000	87,500
(3) Road Development Fund works to be carried out by local bodies or by the Public Works Department on their behalf	10,67,500	6,49,000
(4) Grant to District Boards representing 1½ per cent. on collection from Government estates ..	1,10,000	1,10,000
(5) Grant to Khulna municipality for road works	800	800
(6) Grant to Narainganj municipality for road works	1,500	1,500
(7) Grant to Calcutta Corporation	7,200	7,200
(8) Grant to Calcutta Improvement Trust ..	1,50,000	1,50,000
(9) Grant to Darjeeling Road Fund for improvement of Darjeeling town	2,000	2,000
(10) Statutory grant to new Howrah Bridge ..	4,00,000	1,00,000
(11) Tools and plant charges on the expenditure be incurred by the Public Works Department for carrying out Road Development Fund works on behalf of local bodies	10,000	10,000
Total ..	27,30,000	20,53,000

Inability of the local bodies to work up to the programme of road construction originally intended out of the Road Development Fund and non-utilisation of more than a quarter of the provision of 4,00,000 for grant to the new Howrah Bridge mainly account for the decrease in the Revised. The provision of 4 lakhs for the new Howrah Bridge was made on the assumption that the connection surcharge on municipal rates in Calcutta and Howrah would commence on the 1st April 1936: but it actually commenced in January 1937.

GRANT No. 25

Voted Rs. 1,19,04,000 *Charged Rs. 12,11,000*

Total Rs. 1,31,15,000

50—Civil Works.

Pages 331-32.

[The figures are in thousands of rupees.]

Minor heads.	50—Civil Works.			
	Budget Estimate, 1937-38.			Total demand for grant.
	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.
Original Works—Buildings Original Works—Communication ..	35,51	51	36,02	35,51
Repairs	41,99	4,06	46,05	41,99
Establishment ..	14,72	3,38	18,10	14,72
Tools and plant ..	69	3	72	69
Grants-in-aid ..	26,80	4,00	30,80	26,80
Suspense	4	..	4	4
Deduct—Recoveries ..	—99	—41	—1,40	—99
Charges in England ..	28	54	82	28
Total ..	1,19,04	12,11	1,31,15	1,19,04

List of original works.

[The figures are in thousands of rupees.]

Description of works.	Sanctioned Estimate.		Expenditure to 31st March, 1936.		Budget provision, 1936-37.		Probable expenditure in 1936-37.		Estimated expenditure in 1937-38.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil Works.										
Works-in-Progress.										
Installation of electric lights and fans in Government buildings at Khulna (minor work).	7	..	..	..	7	..	6	..	..	..
Installation of electric lights and fans in Government buildings at Jalpaiguri (minor work).	3	..	..	..	3	..	3	..	..	..
Installation of electric lights and fans in Government buildings at Bankura (minor work).	8	..	..	..	8	..	..	..	..	..
Installation of electric lights and fans in Government buildings at Midnapore (minor work).	1	..	..	..	1	..	1	..	..	..
New Works.										
Electrification of the Medical School, Jalpaiguri,	7	..	..	..	..	..	..	..	7	..
Installation of electric lights and fans in Assistant Superintendent of Police's residence, Comilla.	1	..	..	..	..	..	..	..	1	..
Installation of electric lights and fans in Sub-Assistant Surgeons's quarters and Assistant Jailors quarters attached to Comilla Jail.	1	..	..	..	..	..	..	..	1	..
Provision of electric lights and fans in the Public Works Department Subdivisional Officer's quarters and kitchen, Comilla.	1	..	..	..	..	..	..	..	1	..
Provision of electric lights and fans in the residence of the Superintendent of Excise, Jalpaiguri.	1	..	..	..	..	..	..	..	1	..
Provision of electric lights and fans in the First Munsif's quarters, Jalpaiguri.	1	..	..	..	..	..	..	..	1	..
Provision of electric lights and fans in the Second Munsif's quarters at Jalpaiguri.										
Provision of electric lights and fans in Inspector of Schools' quarters at Jalpaiguri.	2	..	..	..	..	..	..	..	2	..
Provision of electric lights and fans in Public Works Subdivisional headquarters, Jalpaiguri.	1	..	..	..	..	..	..	..	1	..
Provision of electric lights and fans in Jailor's quarters, Jalpaiguri.	1	..	..	..	..	..	..	..	1	..
Provision of electric lights and fans in Deputy Jailor's quarters.										
Provision of electric lights and fans in sub Assistant Surgeon's quarters.										
Electrification of Government buildings in certain districts,	1,50	..	..	..	..	..	..	..	45	..
Reserve for minor works ..	..	..	..	..	4	3	5	..	27	..
Total ..	1,85	..	..	..	23	3	15	..	88	..
Original Works—Communications.										
Works-in-Progress.										
Arboriculture operations on some of the roads in the Duars in the Jalpaiguri district.	2,21	..	1,71	..	5	..	5	..	5	..
Construction of roadways and footpaths on the Chandmari bridge, Howrah.	73	..	35	..	25	..	..	..	38	..
Providing grouting with bitumen including sealing coat on portions of the 48th and 49th miles of the Darjeeling Hill Cart Road, *i.e.*, between the junctions of the Tonga and Mochingie Road.	..	21	..	..	..	..	..	21	..	..
Laying 2½" shell-crete on Matigara Hill Cart Road in the district of Darjeeling.	..	34	..	33	..	..	..	2	..	..
New Works										
Siliguri drainage scheme ..	30	..	..	..	..	..	..	..	15	..
Reserve for minor works ..	..	..	..	..	11	5	14	5	33	..
Total ..	3,24	55	2,06	33	41	5	19	28	91	..

[The figures are in thousands of rupees.]

Description of works.	Sanctioned Estimate.		Expenditure to 31st March, 1936.		Budget provision, 1936-37.		Probable expenditure in 1936-37.		Estimated expenditure in 1937-38.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Road Development Works to be carried out by the Department of Communication and Works.										
Construction of the Ghoshpara Road in the district of 24-Parganas.	4,64	..	4,00	..	17	..	39	..	24	..
(a) Improvement to the Calcutta-Jessore Road from Barasat to the boundary of the 24-Parganas district (2nd 5 year's programme).	4,89	} ..	1,96	..	2,92	..	2,90	..	1,41	..
(b) Improving the Calcutta-Jessore Road from miles 32 Fur. and 613 ft., i.e., from the boundary of the 24-Parganas district to Gaighata.	1,64									
Pabna-Ishurdi Road ..	8,06	..	5,03	..	2,88	..	2,88	..	1,49	..
Constructing Jhikargacha bridge on the Jessore Road.	..	..	..	..	50	..	5	..	50	..
Improvement to the Grand Trunk Road—constructing bridge over the *Kunti* river.	..	..	2	..	40	..	5	..	40	..
Improving a portion of the Grand Trunk Road south from Telkalghat Road to the Tramway terminus, Sibpur.	34	..	5	..	29	..	22	..	6	..
Improvement to Goody's Trunk Road in Comilla.	66	..	59	..	6	..	4	..	..	..
Improvement to Calcutta-Jessore Road.	5,01	..	4,96	..	..	..	1	..	..	..
Comilla-Mainamati-Barkanta-Daudkandi Road—improvement of the portion from Barkanta to Daudkandi Road about 18 miles.	8,03	..	..	..	1,00	..	40	..	1,50	..
Purchase of a mixer (shell-crete) required for use in connection with the Road Development projects.	6	..	..	..	..	..	6	..	..	..
Purchase of 2 steam road rollers required to be used in connection with works to be undertaken out of grants from the Central Road Funds.	25	..	..	..	..	..	25	..	..	..
Special tools and plant required for the construction of Bagrakote-Sevoke Road.	38	..	..	..	..	..	20	..	18	..
Construction of proposed road from Bograkote to Sevoke }	8,90	..	..	..	..	..	98	..	3,50	..
Construction of staff quarters for construction of proposed road from Bagrakote to Sevoke. }	15 9,05	..	..	..	..	..	15	..	..	..
Construction of two Inspection Bungalows in connection with ditto.	17	..	..	..	..	..	17	..	..	..
Laying 2-inch premix at the 9th mile of Diamond Harbour Road.	19	..	16	..	..	..	3	..	..	..
Diversion of Grand Trunk Road in the 13th mile near Hastings Jute Mills.	91	..	..	..	..	..	..	..	74	..
Diversion of Grand Trunk Road near Hooghly.	(b)	..	..	..	..	..	..	..	20	..
Construction of Saraswaty Bridge on Grand Trunk Road.	(b)	..	..	..	..	..	..	..	5	..
Total ..	44,28	..	16,77	..	8,22	..	8,78	..	10,27	..
Total Communications ..	47,52	55	18,83	33	8,63	5	8,97	28	11,18	..

(a) The Bridge Designer has been asked to prepare revised design.
(b) Detailed Estimate has not yet been sanctioned.

[The figures are in thousands of rupees.]

Description of works.	Sanctioned Estimate.		Expenditure to 31st March, 1936.		Budget provision, 1936-37.		Probable expenditure in 1936-37.		Estimated expenditure in 1937-38.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Road Development Works to be carried out by District Boards under grants-in-aid.										
Improvements to the Chittagong-Aracan Trunk Road.	5,00	..	..	..	1,50	..	40	..	80	..
Construction of a bridge at Kalarpole over the Shikalbaha channel in the district of Chittagong.	1,00	..	28	..	..	..	12	..	40	..
Construction of a Tankabati Bridge on the Chittagong-Aracan Road including manufacturing bricks).	82	..	..	..	..	..	14	..	20	..
Construction of a bridge over the the Dalu on the Chittagong-Aracan Road.	84	..	..	..	..	..	14	..	20	..
Tangail-Mymensingh Road (second portion) (collection of bricks).	..	..	..	..	40	..	50	..	50	..
Improvements to Satkhira-Navaran Road.	5,25	..	10	..	50	..	50	..	1,00	..
Improvements of the Burdwan Arambagh Road from 4 mile to 10th mile post (first five years' programme).	5,46	..	17	..	1,80	..	1,44	..	1,65	..
Improvements of the Burdwan-Arambagh Road from 10th mile to 22nd mile post (second five years programme).	5,00	..	5	..	1,00	..	3	..	75	..
Magura-Jhenidah Road (Second five years' programme).	3,75	..	..	..	1,00	..	10	..	50	..
Construction of a bridge over the Damodar river on the Burdwan-Arambagh Road.	..	..	16	..	..	..	5	..	1,00	..
Mymensingh-Tangail Road (First five years' programme).	3,41	..	3,10	..	25	..	31	..	..	..
Magura-Jhenidah Road (First five years' programme).	3,75	..	3,50	..	25	..	25	..	..	..
Magura-Jhenidah Road (supplementary works necessitated by the flood of 1935).	3,05	..	..	..	..	..	30	..	2,23	..
Ranaghat-Jaguli Road ..	4,07	..	80	..	1,80	..	1,00	..	2,00	..
Dacca-Narayanganj Road (District Board portion).	4,25	..	2,57	..	1,18	..	1,20	..	47	..
Illambazar-Suri Road ..	3,50	..	..	..	1,00	..	..	..	..	..
Total ..	49,15	..	10,73	..	10,68	..	6,48	..	11,70	..

Budget.—"*Buildings and Communications—Original works.*"—Against the provision of 19,17,000 in the Revised the Budget provides for 36,02,000—an increase of 16,85,000.

Under "Buildings," the Budget provides for completion of works in progress and also for the following new works to the value of 11,81,555 :—

(1) Improvement of servants' quarters, High Court, Calcutta	1,170
(2) Construction of a lavatory in the High Court buildings ..	1,467
(3) Installation of steel racks, etc., in the buildings of the High Court, Original Side	3,812
(4) Electrification of Government buildings in certain districts	73,961
(5) Installation of laboratory equipment and fittings at the Government Weaving Institute, Serampore ..	4,714
(6) Construction of Civil Surgeon's residence at Barisal ..	15,000
(7) Construction of a dispensary building and Sub-Assistant Surgeon's quarters at Bagdogra	11,925
(8) Levelling and dressing the lands south of the Campbell Hospital and erecting wrought iron fencing on masonry dwarf wall	3,000
(9) Extension of the Sadar Registration Office record room at Comilla	6,000
(10) Reconstruction of certain Sub-treasury buildings ..	23,000
(11) Establishment of a dairy section at the Dacca Farm ..	10,000

(12) Construction of an additional laboratory building at the Dacca Farm	10,000
(13) Purchase of the District Board's bungalow for the accommodation of the Additional Superintendent of Police, Midnapore	13,070
(14) Acquisition of a plot of land near the High Court ..	3,40,000
(15) Construction of a record room at Howrah ..	10,000
(16) Construction of courts for three munsifs at Netrakona ..	8,000
(17) Construction of a pucca civil court building at Feni ..	10,000
(18) Construction of male and female warders' barracks in the Chittagong Jail	8,000
(19) Construction of teachers' quarters at Rangamati ..	10,150
(20) Construction of quarters for Subdivisional Inspector of Schools at Rangamati	7,550
(21) Increased provision for minor works	2,26,000
(22) Construction of a residence for the Collector of Rangpur (including cost of land)	60,000
(23) New Subdivisional headquarters at Madaripur ..	1,00,000
(24) Provision of two lifts in the High Court	30,000
(25) Additional works in the Mymensingh Jail ..	400
(26) Replacement of the wooden palisading by iron palisading at the Midnapore Central Jail	2,500
(27) Construction of a barrack for married Gurkhas in the Rangpur Armed Police	14,500
(28) Certain additions to the new Casualty Word Medical College	7,336
(29) Construction of an Agricultural Institute at Daulatpur ..	1,50,000
(30) Construction of a subdivisional court building with outhouses at Kalimpong	20,000
Total ..	11,81,555

Under "Communications" the Budget provides 11,18,000 against 9,25,000 in the Revised. The increase is mainly due to additional provision for Road Development works to be carried out by the Department of Communication and Works (*vide* Appendix B).

Repairs—

Revised, 1936-37	44,25,000
Budget, 1937-38	46,05,000

The increase is due partly to the transfer to this head (from "General Administration") of the maintenance charges of Barrackpore Government House and attached bungalows, and partly to the transfer (also from "General Administration") of a provision of 64,000 representing occupiers' share of taxes on Government Houses.

"*Establishment*"—

Revised	18,57,000
Budget	18,10,000

The Revised includes expenditure in England, which in the Budget is shown under a separate minor head. If expenditure in England is taken into account, the position is as follows:—

Revised	18,57,000
Budget	18,92,000
Increase	35,000

The increase is due mainly to charges for hired accommodation for offices removed from Writers' Buildings to make room for the enlarged Government.

"Grants-in-aid"—

Revised	20,53,000
Budget	30,80,500

The details are given below :—

	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
(1) Surplus revenue from motor vehicles tax for expenditure on communications	9,35,000	10,20,000
(2) Grant to old Howrah Bridge from motor vehicles tax proceeds ..	87,500	2,00,000
(3) Road Development Fund works to be carried out by local bodies or by the Communication and Works Department on their behalf ..	6,49,000	11,70,000
(4) Grant to District Boards representing 1½ per cent. on collection from Government estates	1,10,000	1,17,000
(5) Grant to Khulna municipality for road works	800	796
(6) Grant to Narainganj municipality for road works	1,500	1,500
(7) Grant to Calcutta Corporation	7,200	7,204
(8) Grant to Calcutta Improvement Trust	1,50,000	1,50,000
(9) Grant to Darjeeling Road Fund for improvement of Darjeeling town	2,000	2,000
(10) Statutory grant to new Howrah Bridge	1,00,000	4,00,000
(11) Tools and plant charges on the expenditure to be incurred by the Communication and Works Department for carrying out Road Development Fund works on behalf of local bodies	10,000	12,000
Total ..	20,53,000	30,80,500

A complete list of original works and works in progress for which provision has been made in the 1937-38 budget will be found in Appendix B of this book.

Revised Estimate, 1936-37.

60—Civil works not charged to Revenue.

[The figures are in thousands of rupees.]

Minor heads.	Actuals. 1933-34.	Actuals. 1934-35.	Actuals. 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.
	Rs.	Rs.	Rs.	Rs.	Rs.
Original Works.					
Buildings	..	..	6	3,00	..
Communications ..	1,26	28		..	..
Reconstruction and repairs to damaged Government property	..	1,28	5,87	73	77
Deduct—50 per cent. recoveries from the Central Government ..	..	64	2,94	36	38
Net—Reconstruction and repairs to damaged Government property ..	..	64	2,93	37	39
Establishment ..	17	34	1,39	58	18
Tools and plant ..	2	2	9	5	1
Stock and suspense ..	..	..	..	..	..
Loss or gain by exchange	..	..	..	..	..
Deduct—English cost of establishment ..	..	..	..	..	..
Total ..	1,45	1,28	4,47	4,00	58

List of Original Works.

[The figures are in thousands of rupees.]

Description of works.	Sanctioned estimate. Voted.	Sanctioned estimate. Non-voted.	Expenditure up to 31st March 1936. Voted.	Expenditure up to 31st March 1936. Non-voted.	Budget provision in 1936-37. Voted.	Budget provision in 1936-37. Non-voted.	Probable expenditure in 1936-37. Voted.	Probable expenditure in 1936-37. Non-voted.	Estimated expenditure in 1937-38. Voted.	Estimated expenditure in 1937-38. Charged.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head—60—Civil Works not charged to Revenue.										
BUILDINGS.										
CIVIL WORKS.										
Works-in-progress.										
Repairs and reconstruction to damaged Government property.	..	..	..	..	..	..	..	..	..	..
GENERAL ADMINISTRATION.										
Residences for Heads of Provinces.										
Reconstruction of Government House at Darjeeling damaged by earthquake including electric installation.	6,12	..	..	..	73	..	76	..	..	..
Police.										
Reconstruction of Superintendent of Police's residence at Darjeeling including electric installation.	..	30	..	29	..	..	..	..	..	..
Education—General.										
Reconstruction of Government High School and Head Master's quarters at Darjeeling including electric installations.	..	82	..	71	..	..	..	1	..	..
Deduct—50 per cent. recoveries from Central Government.	..	..	..	..	36	..	38	..	..	..
Net reconstruction and repairs chargeable to "60—Civil Works."	..	..	..	..	37	..	38	1	..	..
Total ..	6,12	1,12	..	1,00	37	..	38	1	..	..

Revised.—The original estimate included a provision of 3,45,000 for offices at Alipore (for the accommodatoin of establishments now located in rented buildings), but it has since been decided to finance the scheme out of revenue. The Revised accordingly provides only the local Government's share of the cost of restoring earthquake damages during the year 1936-37. The restorations were completed during the year.

This head disappears as from the 1st April 1937.

GRANT No. 26

Voted Rs. 2,00,000 *Charged Rs. Nil*

Total Rs. 2,00,000

54—Famine Relief.

Pages 334-35.

[The figures are in thousands of rupees.]

Minor heads.	Old head—43—Famine Relief—Reserved.					New head—54—Famine Relief.			
	Actuals.			Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.			Total demand for grant.
	1933-34.	1934-35.	1935-36.			Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Famine Relief	10	1,73	2,33	2,00	10,40	2,00	..	2,00	2,00
Salaries and Establishment ..	..	..	..	..					
Relief Work	..	..	..	..					
Relief to people employed otherwise than relief works ..	..	..	..	..					
Gratuitous relief	..	..	..	..					
Miscellaneous	..	..	..	..					
Total ..	10	1,73	2,33	2,00	10,40	2,00	..	2,00	2,00

Revised.—The increased expenditure was necessitated by acute distress which prevailed in various districts, particularly in West Bengal, and for which a supplementary grant of Rs. 9,50,000 was voted by the Bengal Legislative Council in the November session.

Budget.—Is based on the average of the actual expenditure in 1934-35 and 1935-36.

GRANT No. 27

Voted Rs. 64,78,000 *Charged Rs. 26,10,000*

Total Rs. 90,88,000

55—Superannuation Allowances and Pensions.

[The figures are in thousands of rupees.]

Pages 336-37.

Minor heads.	Old head—45—Superannuation allowances and pension (Reserved).					New head—55—Superannuation allowances and pensions.			
	Actuals.			Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.			Total demand for grant.
	1933-34.	1934-35.	1935-36.			Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superannuation and retired allowances	61,16	57,70	60,10	62,21	61,06	59,51	3,17	62,68	59,51
Equated payments of commuted value of pensions charged to capital—									
Capital	..	20	47	1,19	1,16	2,23	17	2,40	2,23
Interest	..	20	38	85	82	..	1,58	1,58	..
Compassionate allowances ..	38	45	46	53	51	45	9	54	45
Covenanted Civil Service Pensions	68	73	59	76	61	..	55	55	..
Gratuities	76	88	49	80	57	60	..	60	60
Pensions for distinguished and meritorious services ..	..	..	.	..	..	..	..	..	..
Charitable allowances ..	..	..	..	..	..	..	..	..	..
Donations to Provident Fund ..	44	44	62	57	93	46	9	55	46
Charges in England	..	..	..	..	..	2,13	20,80	22,93	2,13
Loss by exchange on English transactions	--2	−6	−11	..	..	..	..	..	..
Deduct—Pensionary liabilities of Commercial Departments ..	84	93	99	80	85	60	35	95	60
Deduct—Actual amount of pensions recovered from other Governments	7,04	..	..	..	..	..	..	..	..
Total ..	55,52	59,61	62.01	66,11	64,81	64,78	26,10	90,88	64,78

Revised.—The decrease is mainly under "Superannuation and retired allowances" and is due to the effect of commutations. [Owing to heavy accumulation of applications for commutation of pension by members of provincial and subordinate services, extra funds for commutation (10 lakhs in 1935-36 and 18 lakhs in 1936-37) were voted.]

Budget.—The bulk of the variation is due to the revised accounting procedure which has brought "Charges in England" into the various service heads. Under "Superannuation and retired allowances" a growth of 1,62,000 has been allowed. The growth under "Equated payments of commuted value of pensions" is due to the growth of capital expenditure in recent years on commutation of pension.

GRANT No. 27

Voted Rs. 7,77,000 *Charged Rs. 83,000*

Total Rs. 8,60,000

83—Payment of commuted value of pensions.

Page 358.

[The figures are in thousands of rupees.]

Minor heads.	Old head—60B—Payment of commuted value of pensions (Reserved).					New head—83—Payment of commuted value of pensions.			
	Actuals.			Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.			Total demand for grant.
	1933-34.	1934-35.	1935-36.			Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Payment of commuted value of pensions—									
To Retired Officers ..	4,23	5,18	13,00	23,00	23,16	10,00	1,00	11,00	10,00
To other Governments ..	..	..	..	..	..	..	..	..	..
Total ..	4,23	5,18	13,00	23,00	23,16	10,00	1,00	11,00	10,00
Deduct—Commuted value of pensions recovered from other Governments	..	11	5	..	..	..	..	..	..
Deduct—Commuted value of pensions financed from ordinary revenue	..	..	..	..	..	..	..	..	..
Deduct—Capital portion of equated payments out of revenue ..	..	20	47	1,19	1,16	2,23	17	2,40	2,23
Total ..	4,23	4,87	12,48	21,81	22,00	7,77	83	8,60	7,77

Revised.—The variations are small and call for no comment.

Budget.—As has been mentioned under the preceding head ("55—Superannuation Allowances and Pensions"), special steps have been taken in recent years to liquidate the heavy accumulation of requests for commutation filed by pensioners of the provincial and subordinate services. The Budget provides for an extra 6 lakhs on this account.

Revised Estimate, 1936-37.

46—Stationery and Printing (Reserved and Transferred).

[The figures are in thousands of rupees.]

Minor heads.	Actuals. 1933-34.	1934-35.	1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.
	Rs.	Rs	Rs.	Rs.	Rs.
RESERVED.					
Stationery supplied from Central Stores	6,48	6,66	6,23	6,38	8,32
Government presses .	11,00	10,38	12,43	11,05	11,05
Discount on plain paper ..	14	15	16	15	16
Purchase of plain paper to be used with stamps ..	98	98	95	79	79
Printing work done at Central Government Press for Provincial Government ..	..	..	..	1	..
Loss by exchange on English transactions	..	..	..	..	..
Cost of stores purchased in England	..	..	..	40	39
Total ..	18,60	18,17	19,77	18,78	20,71
TRANSFERRED.					
Stationery supplied from Central Stores	44	44	44	47	47
Total ..	44	44	44	47	47
GRAND TOTAL ..	19,04	18,61	20,21	19,25	21,18

Revised.—The increase under "Stationery supplied from Central Stores" is due mainly to an abnormal increase in the consumption of paper in the Bengal Government Press and in the Press and Forms Department for which a supplementary grant of 1,60,000 was voted by the late Legislative Council. The increase in the Bengal Government Press is due to the fact that the volume of printing work in connection with the elections to the new Legislature proved to be much greater than was originally anticipated. The increase in the Press and Forms Department is principally due to the introduction of a large number of revised forms on the issue of the new edition of the High Court's Civil Rules and Orders. An unforeseen demand of 35,000 for new forms in connection with the Bengal Agricultural Debtors' Act, has also contributed towards the excess.

GRANT No. 28

Voted Rs. 22,06,000 *Charged Rs. 12,000*

Total Rs. 22,18,000

56— Stationery and Printing.

ages 338-48.

[The figures are in thousands of rupees.]

Minor heads.	56—Stationery and Printing. Budget Estimate, 1937-38. Voted.	Charged.	Total.	Total demand for grant.
	Rs.	Rs.	Rs.	Rs.
Stationery—				
Stationery supplied from Central Stores ..	8,44	1	8,45	8,44
Discount on plain paper used with stamps ..	16	..	16	16
Purchase of plain paper used with stamps ..	94	..	94	94
Printing—				
Government presses ..	12,22	11	12,33	12,22
Printing at private Presses				
Cost of printing work done by other Governments				
Charges in England ..	30	..	30	30
Deduct—Value of stationery supplied to and the cost of printing done for commercial and other paying departments ..				
Total ..	22,06	12	22,18	22,06

List of Original Works.

[The figures are in thousands of rupees.]

Description of works.	Sanctioned estimate. Voted.	Sanctioned estimate. Non-voted.	Expenditure to 31st March 1936. Voted.	Expenditure to 31st March 1936. Non-voted.	Budget provision, 1936-37. Voted.	Budget provision, 1936-37. Non-voted.	Probable expenditure in 1936-37. Voted.	Probable expenditure in 1936-37. Non-voted.	Estimated expenditure in 1937-38. Voted.	Estimated expenditure in 1937-38. Charged. Voted.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stationery and Printing.										
Minor works	..	..	..	..	1	..	4	..	1	..

The variation under "Stationery supplied from Central Stores" is due to omission of the abnormal provisions mentioned in the explanatory memorandum on the Revised and to the inclusion of the following items of new expenditure:—

Provision for printing forms under the Bengal Agricultural Debtor's Act	1,25,000
Recurring provision for printing of the Revised High Court Forms	35,000
Total ..	1,60,000

The increase under "Government Press" is due mainly to the following causes:—

Resumption of payment into the Press Depreciation Reserve Fund	1,04,000
Provision for the purchase of a monotype casting machines for the Bengal Government Press	15,000
Total ..	1,19,000

Revised Estimate, 1936-37.

47—Miscellaneous (Reserved and Transferred).

[The figures are in thousands of rupees.]

Minor heads.	Actuals.			Budget Estimate, 1936-37.	Revised Estimate, 1936-37.
	1933-34.	1934-35.	1935-36.		
	Rs.	Rs.	Rs.	Rs.	Rs.
RESERVED.					
Donations for charitable purposes	1,05	75	77	77	77
Charges on account of European and non-Indian vagrants ..	9	6	6	6	6
Rewards for destruction of wild animals	1	4	4	3	3
Petty establishments ..	19	70	92	1,04	1,11
Special commissions of enquiry ..	..	..	1	..	2
Irrecoverable temporary loans written off	16	19	1	1	1
Rents, rates and taxes ..	46	40	41	41	46
Contributions	32	38	49	50	50
Miscellaneous compensation ..	4,50	4,50	4,50	4,50	4,50
Miscellaneous and unforeseen charges	12,37	14,22	14,80	15,50	14,62
Miscellaneous Durbar charges ..	4	3	3	4	6
Charges in connection with His Majesty's Silver Jubilee ..	..	..	37	..	..
TRANSFERRED.					
Miscellaneous charges for the treatment of patients at the Pasteur Institute	2	..	..	..	..
Petty establishments—Central Despatch Section	..	20	21	20	23
Total ..	19,21	21,47	22,62	23,06	22,37

Revised.—The decrease is mainly under "Miscellaneous and unforeseen charges" and is due to smaller expenditure on account of persons detained under the Criminal Law Amendment Act, 1930, and to non-utilisation in full of the usual Reserve of 40,000 provided in the original estimate.

This head has, from the 1st April 1937, been replaced by the head "57—Miscellaneous."

GRANT No. 29

Voted Rs. 27,07,000 *Charged Rs. 100*

Total Rs. 27,07,100

57— Miscellaneous.

19-53.

[The figures are in thousands of rupees.]

Minor heads.	57—Miscellaneous. Budget Estimate, 1937-38. Voted.	Charged.	Total.	Total demand for grant.
	Rs.	Rs.	Rs.	Rs.
Allowances to terrorists and other State prisoners	7	..	7	7
Cost of books and periodicals.	..	..	..	..
Donations for charitable purposes.	77	..	77	77
Charges on account of European vagrants.	6	..	6	6
Special Commissions of Enquiry.	50	..	50	50
Rewards for destruction of wild animals.	3	..	3	3
Petty establishments ..	95	..	95	95
Irrecoverable temporary loans and advances written off.	20	..	20	20
Rents, rates and taxes	43	..	43	43
Contributions ..	9,95	..	9,95	9,95
Miscellaneous charges for the treatment of patients at the Pasteur Institute.	..	..	..	..
Miscellaneous Durbar charges.	4	..	4	4
Miscellaneous and unforseen charges.	14,07	..	14,07	14,07
Charges in England ..	..	..	..	..
Loss or gain by exchange on Home transanctions other than stores.	..	..	..	..
Total ..	27,07	..	27,07	27,07

A comparison of this head with the old head "47—Miscellaneous" will show that the following important changes of classification have taken place :—

(*a*) The provision of 4,50,000 against "Miscellaneous Compensation" under the old head "47—Miscellaneous" disappears, having been transferred to the head "12—Charges on account of Motor Vehicles Taxation Acts" (*vide* page 54).

(*b*) A sum of 9,35,000 representing Augmentation grants to District Boards appears as a new entrant against "Contributions," having been transferred from "39—Public Health" (*vide* page 94).

(*c*) A new item "Allowances to terrorists and other State prisoners," representing charges which used to be met by the Government of India, but which have devolved on this Government with the introduction of Provincial Autonomy, appears for the first time.

Apart from these, the main variations are due to additional provision for special commissions of enquiry and for grant to the Labour Welfare Organisation, counterbalanced to some extent by reduced provision under "Petty establishments" owing to the transfer of the provision for tobacco establishments to the head "13—Other taxes and duties" (*vide* page 56) and reduced provision under "Miscellaneous and unforeseen charges" owing to decrease in the number of persons detained under the Criminal Law Amendment Act, 1930.

Details of the provision under "Donations for charitable purposes" and "Contributions" are given below:—

	Budget Estimate, 1936-37 (Old head 47—Miscellaneous).	Revised Estimate, 1936-37 (Old head 47—Miscellaneous).	Budget Estimate, 1937-38 (New head 57—Miscellaneous).
Donations for charitable purposes.			
Grant to the District Charitable Society	13,920	13,920	13,920
Payment to Governors of St. Thomas' School	10,240	10,240	10,240
Donation to Calcutta Blind School	300	300	300
Grant to Calcutta Protestant's Home	960	960	960
Grant to St. Vincent's Home	3,460	3,460	3,460
Grant to the Refuge, Bowbazar	2,400	2,400	2,400
Grant to the Society for the Protection of Children in India	1,600	1,600	1,600
Grant to the Salimullah Muhammadan Orphanage, Dacca ..	288	288	288
Grant to the Salvation Army Rescue Home	1,200	1,200	1,200
Donation to St. Mary's Hospital for incurables	480	480	480
Donation to St. Mary's Home of Charity	1,200	1,200	1,200
Donation to Calcutta Sailor's Home	960	960	960
Capitation grant to Rescue Homes	14,500	14,500	15,000
Capitation grant to Reformatory School for Girls ..	300	300	300
Transport charges of girls sent to private homes ..	200	200	200
Grant to After-care Association	2,400	2,400	2,400
Grant to All-Bengal Women's Union	150	150	150
Charges for other than European and non-Indian vagrants, maintenance of and burial of paupers, etc. ..	7,100	7,300	7,000
Maintenance of famine orphans	15,000	15,000	15,000
	76,658	76,858	77,058
Rounding	—58	—58	—58
Total ..	76,600	76,800	77,000
Contributions.			
For the maintenance of telegraph lines (guarantees in the event of loss)	2,600	2,600	2,600
Grant to Victoria Memorial	25,000	25,000	25,000
Contribution to the Board of Economic Enquiry	15,000	15,000	15,000
Contribution to Muhammadan Burial Board	2,200	2,200	2,200
Maintenance of time gun	700	700	700
Grant to Mymensingh Municipality	1,000	1,000	1,000
Grant to Darjeeling Municipality	2,400	2,000	2,300
Contribution to the Post and Telegraph Department for Foreign State telegrams	1,000	1,000	1,000
Augmentation grants to District Boards	..	..	9,35,000
Grant to the Labour Welfare Organisation	..	..	10,000
Rounding	..	..	+200
Total ..	49,900	49,500	9,95,000

Revised Estimate, 1936-37.

Estimate of leave and other allowances payable in England.

Reserved.

[The figures are in thousands of rupees.]

Heads.	Actuals.			Budget Estimate, 1936-37.			Revised Estimate, 1936-37.		
	1933-34.	1934-35.	1935-36.	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Home charges to be incurred by the High Commissioner				5,77	29,65	35,42	5,34	29,50	34,84
Home charges to be incurred by the Secretary of State				52	3,11	3,63	50	3,31	3,81
Total ..				6,29	32,76	39,05	5,84	32,81	38,65
Transferred.									
Home charges to be incurred by the High Commissioner				1,13	3,13	4,26	1,29	3,36	4,65
Home charges to be incurred by the Secretary of State				8	..	8	6	9	15
Total ..				1,21	3,13	4,34	1,35	3,45	4,80
Grand Total ..	38,44	41,34	41,61	7,50	35,89	43,39	7,19	36,26	43,45

These represent mainly leave salary and overseas pay drawn in England. As from the 1st April 1937, these are now distributed among the subject heads concerned, e.g., as regards Police officers under "29—Police" and as regards Education officers under "37—Education."

Debt, Deposits, etc.

(Receipts and Expenditure)

Debt, Deposits, etc.

Unfunded Debt.

State Provident Funds.

Pages 34 and 359.

Minor heads.	Budget Estimate, 1937-38.	
	Receipts.	Expenditure.
	Rs.	Rs.
General Provident Fund	59,14,000	41,90,000
I. C. S. Provident Fund	3,50,000	1,40,000
I. C. S. (Non-European Members) Provident Fund	51,000	15,000
Contributory Provident Fund	3,30,000	1,50,000
Other miscellaneous Provident Funds	20,000	5,000
Total ..	66,65,000	45,00,000

These are Provident funds subscribed to by Government servants. Subscription is compulsory for certain classes of servants and optional for others. In the Contributory funds the subscriber's deposits are supplemented by contributions from provincial revenues in lieu of pension. The amount at a subscriber's credit is paid to him on the termination of his service. Temporary withdrawals from the subscriber's own accumulations are allowed in certain circumstances during service.

Debt, Deposits, etc.

Deposits not bearing interest.

Pages 2 and 5.

Subvention from Road Development Fund.

	Actuals.						Budget estimate, 1936-37.	Revised estimate, 1936-37.	Budget estimate, 1937-38.
	1930-31.	1931-32.	1932-33.	1933-34	1934-35.	1935-36.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening Balance ..	..	14,89,151	9,91,622	22,18,204	28,73,613	34,77,891	38,60,901	38,61,000	37,11,000
Receipts ..	19,30,000	6,00,000	22,55,261	12,49,558	13,20,995	14,12,765	14,50,000	14,64,000	..
Total ..	19,30,000	20,89,151	32,46,883	34,67,762	41,94,608	48,90,656	53,10,901	53,25,000	37,11,000
Charges	4,40,849	10,97,529	10,28,679	5,94,149	7,16,717	10,29,755	19,63,000	16,14,000	22,23,000
Closing Balance ..	14,89,151	9,91,622	22,18,204	28,73,613	34,77,891	38,60,901	33,47,901	37,11,000	14,88,000

The receipts are the allocations made to Bengal by the Government of India out of the proceeds of the additional import and excise duties on motor spirit, commonly known as the Road Development Fund.

The portions allocated for expenditure in the provinces will, from the 1st April 1937, be retained by the Government of India until they are actually required for expenditure. The opening balance of 37,11,000 in the Budget for 1937-38 represents the unspent balance of allocations made in previous years. Till the whole of this amount is actually used up, no further allotment will be made by the Government of India. Hence no credit has been taken for further receipts in 1937-38.

The "Charges" represent expenditure out of this fund. The accounting procedure is as follows :—

(*i*) The grants from the Government of India are credited, and the amount required for expenditure is debited, in this deposit account.

(*ii*) The amount withdrawn from this deposit account is credited as receipts under "XXXIX—Civil Works" (page 31 of this book) and the actual expenditure is booked under "50—Civil Works" (page 110 of this book).

Debt, Deposits, etc.

Deposits not bearing interest.

Fund for Economic Development and improvement of rural areas.

Pages 2 and 5.

	Actuals, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Opening balance	..	11,87,000	11,87,000	2,87,000
Receipts	16,00,000	..	..	6,72,000
Total ..	16,00,000	11,87,000	11,87,000	9,59,000
Charges	4,13,000	10,36,000	9,00,000	9,59,000
Closing balance	11,87,000	1,51,000	2,87,000	..

In 1935-36, Government of India allotted a grant of 16 lakhs to this province for expenditure on schemes of rural uplift. With the approval of the Government of India, this grant was allotted to the following projects:—

Schemes.	Amount of grant.
(1) The establishment of seed, paddy and crop demonstration centres	1,09,000
(2) The improvement of cattle and fodder crops ..	1,75,000
(3) The improvement of poultry	500
(4) Propaganda work in the districts	20,000
(5) Wireless transmission in Midnapore	17,000
(6) Capital cost of establishment of an Agricultural Institute at Daulatpur	50,000
(7) The establishment of coir spinning and weaving demonstration parties	40,700
(8) The establishment of Union Board dispensaries and improvement of water-supply	3,84,000
(9) Attachment of agricultural farms, etc., to secondary schools and provision of village play-ground and village halls	1,80,000
(10) Grants-in-aid of the Boy Scout, Girl Guide and Bratachari Movement	20,000
(11) Minor Drainage and Flushing schemes	3,03,000
(12) Improvements in the Chittagong Hill Tracts ..	30,000
(13) Discretionary grants to Commissioners and District Officers	2,05,800
(14) Grant to Sriniketan	11,000
(15) Grant for school play-grounds	49,000
Total ..	15,95,000
Unallotted ..	5,000
	16,00,000

The opening balance in the Budget for 1937-38 represents the unspent balance of this grant of 16 lakhs.

The Government of India have recently agreed to make a second rural uplift grant. Its amount is to be 18 lakhs. The expenditure is to be spread over three years and to be confined to the following projects:—

(1) Improvement of rural water-supply.

(2) Provision of playing fields and recreation grounds for villages and village schools.

(3) Improvement of existing village communications including, where desirable, existing water-ways.

(4) Improvement of rural sanitation.

(5) Extension of the cattle improvement scheme to more districts.

Allotments will be made by the Government of India when funds are actually required (compare the similar decision in the case of grants from the Road Development Fund). The expenditure in 1937-38 is likely to be six lakhs. Credit for this amount has accordingly been taken in this account. The further credit of 72,000 is on account of a grant made by the Government of India for expenditure in connection with the scheme for co-operative training.

GRANT No. 28

Debt, Deposits, etc.

Deposits not bearing interests.

Voted Rs. 57,000

Depreciation Reserve Fund—Government Presses.

Pages 2 and 5.

	1927-28.	1928-29.	1929-30.	1930-31.	1931-32.	1932-33.	1933-34.	1934-35.	1935-36.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ..	..	71,192	2,26,472	2,81,229	2,76,122	3,43,983	4,46,168	4,16,595	3,94,515
Receipts ..	1,08,000	1,89,723	1,38,089	1,20,234	1,06,068	1,15,473	1,05,539	..	604*
Total ..	1,08,000	2,60,915	3,64,561	4,01,463	3,82,190	4,59,456	5,51,707	4,16,595	3,95,119
Payments ..	36,808	34,443	83,332	1,25,341	38,207	13,288	1,35,112	22,080	23,656
Closing balance ..	71,192	2,26,472	2,81,229	2,76,122	3,43,983	4,46,168	4,16,595	3,94,515	3,71,463

*Represents the book value of certain machinery transferred from the Press and Forms Department to the Bengal Government Press.

	Budget estimate, 1936-37.	Revised estimate, 1936-37.	Budget estimate, 1937-38.
Opening balance	3,71,463	3,71,463	3,42,463
Receipts	..	..	1,04,000
Total	3,71,463	3,71,463	4,46,463
Payments	30,000	29,000	57,000
Closing balance	3,41,463	3,42,463	3,89,463

The object of this deposit account, which was first created in 1927-28, is to provide a reserve sufficient to meet, as required, the cost of the renewal and replacement of plant, machinery and furniture in the Press.

The "receipts" consist of—

(*a*) the amount of depreciation calculated on the value of the plant, machinery and furniture in use in the Press during the year,

(*b*) the book value of plant, machinery and furniture disposed of during the year.

The "payments" represent withdrawals made for the purpose of expenditure. The expenditure is booked in the Revenue accounts under "56—Stationery and Printing" with a corresponding "*deduct*" entry.

Payment of contribution to this deposit account was suspended for three years with effect from 1934-35 in view of the prevailing financial stringency. It is now proposed to resume payments into the fund.

Debt, Deposits, etc.

Deposits of Local Funds.

s 2 and 5

District Funds.

Minor heads.	Budget Estimate, 1937-38.	
	Receipts.	Expenditure.
	Rs.	Rs.
District Funds	1,70,00,000	1,65,00,000

The estimates represent expected deposits and withdrawals in the accounts of District Boards banking with Government.

Debt, Deposits, etc.

Deposits of Local Funds.

Other Funds.

Pages 34 and 359.

Minor heads.	Budget Estimate, 1937-38.	
	Receipts.	Expenditure.
	Rs.	Rs.
Municipal Funds	54,00,000	53,00,000
Port and Marine Funds	60,000	55,000
Education Funds	21,00,000	20,60,000
Medical and Charitable Funds	1,30,000	1,25,000
Other miscellaneous Funds	10,54,000	10,50,000
Total ..	87,44,000	85,90,000

These are the amounts which are expected to be deposited and withdrawn during the year in the accounts of local funds and municipalities banking with Government.

Debt, Deposits, etc.

ages 34 and 359.

Departmental and Judicial Deposits.

Minor heads.	Budget Estimate, 1937-38.	
	Receipts.	Expenditure.
	Rs.	Rs.
Revenue Deposits	36,50,000	32,00,000
Civil Court's Deposits	1,88,00,000	1,84,00,000
Criminal Courts' Deposits	1,90,000	1,90,000
Personal Deposits	2,85,00,000	2,80,00,000
Trust Interest Fund	3,00,000	3,00,000
Forest Deposit	1,000	1,000
Deposit for work done for public bodies or individuals	81,00,000	81,00,000
Deposits of the Jute Cess Fund	12,00,000	12,00,000
Deposits on account of cost price of Liquor, Ganja and Bhang ..	4,00,000	4,00,000
Public Works Deposits	3,72,000	3,72,000
Unclaimed General Provident Fund Deposits	1,000	1,000
Deposit Account of the grant made by the Indian Central Cotton Committee	4,000	4,000
Deposit Account of the grant made by the Imperial Council of Agricultural Research	93,000	93,000
Deposit Account of the grant by the Central Government for development of sericulture industry	46,000	46,000
Deposit Account of the grant by the Central Government for development of handloom industry	96,000	1,58,000
Deposit Account of the grant made by the Indian Central Jute Committee	11,000	11,000
Total ..	6,17,64,000	6,04,76,000

The transactions brought to account under this head relate mainly to deposits received from the public in the course of Government business, such as deposits made in Revenue Court in connection with revenue administration, deposits in Civil or Criminal Courts, deposits for work done by Government for public bodies, etc. Certain funds created out of grants made for special purposes by the Government of India, the Imperial Council of Agricultural Research and other outside bodies have been shown under this head for the sake of convenience. Details in regard to the more important of these special funds will be found at pages 136 to 139 of this book.

GRANT No. 30

Debt, Deposits, etc.

Deposits and Advances.

Advances.

Voted—Rs. 3,34,000

Pages 35 and 359-60

Minor heads.	Budget Estimate, 1937-38.		Demand for grant.
	Receipts.	Expenditure.	
	Rs.	Rs.	Rs.
Advances for the purchases of passages	2,000	2,000	2,000
Objection book advances	3,12,000	3,02,000	3,02,000
Special advances	40,000	60,000	..
Forest advances	9,50,000	9,50,000	..
Public Works advances	30,000	30,000	..
Other advances	30,000	30,000	30,000
Permanent advances, Civil	6,000	5,000	..
Accounts with Foreign Governments and Indian States ..	5,000	..	..
Total ..	13,75,000	13,79,000	3,34,000

The dominant figures are those against "Objection Book Advances" and "Forest Advances."

Advances of pay and travelling allowance made to Government servants under orders of transfer, etc., and the recovery of such advances constitute the main transactions booked under the former head. The latter head shows advances made to officers of the Forest Department to meet incidental expenses and the recovery of such advances.

Debt, Deposits, etc.

Suspense.

ges 2 and 5

	Actuals.			1936-37.		Budget estimate, 1937-38.
	1933-34.	1934-35.	1935-36.	Budget estimate.	Revised estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts	5,69,000	8,08,000	7,77,000	7,50,000	7,00,000	8,00,000
Expenditure	5,68,000	7,50,000	7,44,000	8,00,000	7,75,000	8,40,000

The head mainly accommodates transactions relating to road and public works cess collected in one district and due to be remitted to other districts but not so remitted before the close of the year.

Revised Estimate, 1936-37.

Loans and Advances.

[The figures are in thousands of rupees.]

Minor heads.	Loans by Local Government.			
	Budget Estimate, 1936-37.		Revised Estimate, 1936-37.	
	Repayment.	Advances.	Repayment.	Advances.
	Rs.	Rs.	Rs.	Rs.
RESERVED.				
Loans under the Land Improvement and Agriculturists' Loans Act	8,30	10,00	8,00	39,75
Loans under the Drainage and Embankment Acts	59	31	46	27
Loans to Landholders and other Notabilities	69	..	69	..
Loans to local bodies	17	..	17	..
Miscellaneous loans	1	..	1	1,66
Total ..	9,76	10,31	9,33	41,68
TRANSFERRED.				
Loans under the Co-operative Credit Societies Act	11	..	9	..
Loans under the Drainage and Embankment Acts	6	1	4	2
Loans to local bodies	1,57	8,64	1,70	3,20
Miscellaneous loans	4	1,09	6	59
Total ..	1,78	9,74	1,89	3,81
Grand Total ..	11,54	20,05	11,22	45,49

Revised.—*Repayment.*—The decrease is due mainly to smaller recoveries under Land Improvement and Agriculturists' loans owing to economic depression.

Advances.—Owing to scarcity in certain districts, Agricultural and Land Improvement loans had to be distributed more extensively than was originally anticipated and the Bengal Legislative Council voted a supplementary grant of 29,75,000 for the purpose in the November session. This explains the increase under the first head. The increase under "Miscellaneous Loans" represents loans to trained detenus for which a supplementary grant of 1,65,000 was voted by the Council. *Per contra*, savings have occurred under "Loans to local bodies" on account of non-drawal of loans for water-supply projects by the several municipalities and district boards detailed below :—

Loans to municipalities.	Budget, 1936-37.	Revised, 1936-37.
Asansol Sewerage Scheme	50,000	25,000
Hooghly-Chinsura Water Supply Scheme ..	50,000	..
Serampore Water Supply	85,000	85,000
Baranagar Municipality Water Supply ..	1,50,000	..
Halisahar Water Supply	46,000	..
Khulna Water Supply	15,000	..
Dacca Water Works Improvement	1,00,000	..
Mymensingh Water Works Scheme	70,000	60;000
Jalpaiguri Water Supply Scheme	15,000	15,000
Rajshahi Water Supply	1,000	..
Loans to District and other Local Fund Committees.		
Khulna District Board for Bagerhat Water Supply	2,000	..
Jalpaiguri District Board for Improvement of Sadar Hospital	53,000	25,000
Loans for improvement of rural water supply ..	1,60,000	44,000
Loans to District School Boards	67,000	66,000
Total ..	8,64,000	3,20,000

GRANT No. 31

Deposits and Advances

Loans and Advances bearing Interest

Voted Rs. 24,74,000

(Figures are in thousands of rupees.)

es 35 and 361

Minor Heads.	Budget Estimate, 1937-38 (Repayments).	Budget Estimate, 1937-38. (Advances).			Total demand for grant.
		Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.
Loans to Municipalities, Port Funds, etc.					
Loans to Municipalities	1,52	8,30	..	8,30	8,30
Loans to Landholders and other notabilities	1,08				
Loans to District and other Local Fund Committees	36	5,09	..	5,09	5,09
Advances to cultivators	22,07	5,00	..	5,00	5,00
Advances under special laws	36	35	..	35	35
Miscellaneous loans and advances ..	20	3,40	..	3,40	3,40
Advances to Government servants—					
House building advances	73	1,30	..	1,30	1,30
Advances for purchase of motor cars ..	90	1,28	..	1,28	1,28
Passage advances	2	2	..	2	2
Total ..	27,24	24,74	..	24,74	24,74

Advances.

Budget.—Details of loans to municipalities and other local bodies are given below :—

Loans to municipalities.	Budget, 1937-38.
Asansol Sewerage Scheme	1,15,000
Hooghly-Chinsura Water Supply Scheme	50,000
Serampore Water Supply	32,000
Baranagar Municipality Joint Water Supply	3,25,000
Kamarhati Municipality Joint Water Supply	1,75,000
Halisahar Water Supply	46,000
Khulna Water Supply	15,000
Mymensingh Water Works Scheme	10,000
Rajshahi Water Supply	35,000
Comilla Water Supply	17,000
Chandpur (South) Water Supply	10,000
	8,30,000

Loans to District and other Local Fund Committees.		Budget, 1937-38.
Khulna District Board for Bagerhat Water Supply	..	2,000
Loans for improvement of rural water supply ..	..	4,50,000
Loans to District School Boards	..	57,000
		5,09,000

For advances to cultivators, a sum of 5,00,000 has been provided in the expectation that economic conditions in 1937-38 will be better than in the previous year.

The advances under special laws are mainly for takavi works in the 24-Parganas and for maintenance of the Gumti embankment in the district of Tippera.

The estimate under "Miscellaneous Loans and Advances" includes the following :—

Miscellaneous Loans.		Budget, 1937-38.
Loans to ex-weaving students	..	4,000
Loans under Aids to Industries Act ..	..	50,000
Loans for financing trained detenus	..	2,61,000
Loans to Daulatpur Agricultural Institute ..	..	20,000
Loans to the Committee for Chittagong Sadar Hospital	..	5,000
Total	..	3,40,000

"*Advances to Government servants.*"—These used to be financed by the Central Government. With effect from the 1st April 1937, each Government will finance advances made to its own servants. The estimate is based on past actuals.

Repayments.

Revised, 1936-37	.. ..	11,22,000
Budget, 1937-38	.. ..	27,24,000

The increase is mostly due to larger recoveries of advances to cultivators—the amount of such advances being abnormally large in 1936-37 owing to economic distress.

Recoveries of advances to Government servants also account for part of the increase.

Debt—Deposits.

DEPARTMENTAL AND JUDICIAL DEPOSITS.

es 34 and 359. **Deposit account of the grant made by the Imperial Council of Agricultural Research.**

	Actuals.					Budget estimate, 1936-37.	Revised estimate, 1936-37.	Budget estimate, 1937-38.
	1931-32.	1932-33.	1933-34.	1934-35.	1935-36.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ..	..	6,065	3,571	8,961	1,166	563	1,000	..
Receipts	15,546	49,116	64,690	66,702	94,087	99,000	1,15,000	93,000
Total ..	15,546	55,181	68,261	75,663	95,253	99,563	1,16,000	93,000
Charges ..	9,481	51,610	59,300	74,497	94,690	99,000	1,16,000	93,000
Closing balance	6,065	3,571	8,961	1,166	563	563	..	..

Receipts under this head represent grants made by the Imperial Council of Agricultural Research. The grants are spent on schemes of research which come under three major heads, viz., Agriculture, Veterinary and Medical. The details of schemes for which provision has been made in the budget for 1937-38 are shown below:—

Under "40—Agriculture".

Animal nutrition scheme	13,480
Study of soil problems	4,391
Sugarcane seedling testing station	2,300
Sugarcane investigation	2,770
Horticultural scheme	7,956
Scheme for provincial marketing staff in Bengal ..	21,249
Extraction of flax fibre	1,200
Scheme for improvement of linseed crop	3,496
Rice research scheme	15,407
Total ..	72,249

Under "41—Veterinary."

Investigation into veterinary diseases	8,000

Under "38—Medical."

Research in systematic cultivation of medicinal plants ..	12,900
Grand Total ..	93,149

The accounting procedure is as follows :—

(1) The grant from the Imperial Council of Agricultural Research is credited to, and the amount required for expenditure is debited to, this deposit head.

(2) That part of the total taken out of the deposit head which is required for expenditure under the "Medical" Budget is credited to Revenue head "XXVII—Medical" and booked as expenditure under "38—Medical."

(4) Similarly that part of the total which is required for expenditure under the "Agriculture" Budget is credited to Revenue head "XXIX—Agriculture" and booked as expenditure under "40—Agriculture."

(5) Again, that part of the total which is required for expenditure under the "Veterinary" Budget is credited to Revenue head "XXX—Veterinary" and booked as expenditure under "41—Veterinary."

Debt, Deposits, etc.

DEPARTMENTAL AND JUDICIAL DEPOSITS.

Deposit Account of the grant by the Central Government for Development of Sericulture Industry.

34 and 359.

	Actuals, 1935-36.	Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.	Rs.
Opening balance	..	7,285	7,000	..
Receipts	41,347	33,000	32,000	46,000
Total ..	41,347	40,285	39,000	46,000
Charges	34,062	39,000	39,000	46,000
Closing balance	7,285	1,285	..	..

In 1935-36, Government of India made a grant of 41,347 for schemes formulated by this Government for the improvement of the sericultural industry in the province, viz., (1) a scheme for the production of disease-free seed cocoons, and (2) a scheme for determining the comparative efficiency of disinfectants for preventing disease in silk-worms. The schemes were continued in 1936-37 with further grants from the Government of India. The latter Scheme has been wound up. The grant for 1937-38 provides for the continuance of scheme No. (1) and for a new scheme involving research about better classes of cocoons and the improvement of mulberry.

2. The accounting procedure is as follows:—

(*i*) The grant is credited and the amount required for expenditure is debited to this deposit head.

(*ii*) The amount taken out of the deposit head is credited as receipts under the Revenue head "XXXII—Industries, and the expenditure is booked in the revenue accounts under "43—Industries."

Debt, Deposits, etc.

DEPARTMENTAL AND JUDICIAL DEPOSITS.

Deposit Account of the grant by the Central Government for Development of Handloom Industry.

Pages 34 and 35

	Actuals.		Budget Estimate, 1936-37.	Revised Estimate, 1936-37.	Budget Estimate, 1937-38.
	1934-35.	1935-36.			
	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	..	35,500	92,295	93,000	1,19,000
Receipts	35,500	80,000	3,000	96,000	96,000
Total ..	35,500	1,15,500	95,295	1,89,000	2,15,000
Charges	..	23,205	83,000	70,000	1,58,000
Closing balance	35,500	92,295	12,295	1,19,000	57,000

The receipts are grants received from the Government of India for the development of the handloom industry in Bengal. Part of the expenditure out of these grants is incurred under the head "43—Industries" and part under the head "42—Co-operative Credit."

The accounting procedure is as follows:—

(1) The grant is credited and the amount required for expenditure is debited to this deposit head.

(2) That part of the total taken out of the deposit head which is required for expenditure under the "Industries" Budget is credited as receipts under the Revenue head "XXXII—Industries" and booked as expenditure under "43—Industries."

(3) Similarly that part of the total which is required for expenditure under the "Co-operative Credit" Budget is credited as receipts under the Revenue head "XXXI—Co-operative Credit" and booked as expenditure under "42—Co-operative Credit."

APPENDIX A.

List of Original Works.

Irrigation.

1937-38.

Description of works.	Sanctioned estimate.	Expenditure to end of 1935-36.	Grant in 1936-37.	Probable expenditure in 1936-37.	Estimated expenditure in 1937-38.
1	2	3	4	5	6
XVII—A (Productive).	Rs.	Rs.	Rs.	Rs.	Rs.
WORKS IN PROGRESS.					
Extensions and Improvements.					
Bakreswar Canal	..	..	1,500	1,500	2,600
Damodar Canal including Eden Canal— Damodar Canal	..	..	28,500	29,200	(a) 37,600
Construction of three servants' quarters' for the residence of the Executive Engineer, Damodar Canal Division at Burdwan	950	..	..	..	950
Eden Canal— Construction of a tube-well in the compound of the Zilladar's office at Chanchai	573	} 1,653	{ 350	..	..
Construction of a syphon at Kalna ..	2,132		..	..	..
Replacing the thatched roof of the combined Sectional Officer's office and outhouse of the inspection bungalow at Gopalnagar by corrugated iron roofing	690	..	..	..	..
Total XVII—A (Productive) ..	4,345	1,653	30,350	30,700	41,150
XVII—A (Unproductive).					
MIDNAPORE CANAL.					
Extensions and Improvements.					
Nil.					
XVII—B (Unproductive).					
HIJILI TIDAL CANAL.					
WORKS IN PROGRESS.					
Extensions and Improvements.					
Construction of a sluice at Kalinagore ..	38,557	31,896	3,600	6,600	..
CALCUTTA AND EASTERN CANALS.					
NEW WORKS.					
Extensions and Improvements.					
Installation of electric light at Kidderpore New Toll station	775	..	775	572	..
Installation of electric fan in the Record room of the Calcutta Canal Subdivisional Office at Ultadanga	139	..	139	139	..
Providing fire extinguishing appliances at Basirhat	27	..	27	27	..
WORKS IN PROGRESS.					
Reconstruction of the— Barrackpore Bridge	3,80,000	..	25,000	5,000	66,000
Tollyganj Bridge	3,13,000	42,742	74,000	60,000	30,000
Ultadanga Bridge Over New Cut Canal	1,21,475	94,245	..	1,462	..
Alipore Bridge	3,88,000	1,82,917	500	1,500	500
Narkeldanga Bridge	6,96,400	2,63,925	..	500	1,500
Manicktola Bridge	6,27,383	3,01,894	..	1,500	..
Beliaghata Bridge	5,89,360	2,69,287	..	..	1,500
Chitpur Bridge	2,64,000	1,01,027	559	300	500
Constructing a dam across the New Cut Canal at Dakhindari	13,996	7,596	..	..	..
	33,94,555	12,63,633	1,01,000	71,000	1,00,000
SUNDARBANS STEAMER ROUTE.					
Extensions and Improvements.					
Nil.					
MADARIPUR BHIL ROUTE.					
Extensions and Improvements.					
Nil.					
Total XVII-B—(Unproductive) ..	34,33,112	12,95,529	1,04,600	77,600	1,00,000

(a) Includes the following new works and works in progress :—	Sanctioned estimate.	Expenditure in 1937-38.
	Rs.	Rs.
New works—		
Construction of a regulator at Rs. 50,300 in No. 1 of the main canal to feed distributaries Nos. 1, 2 and 2A and the main canal ..	15,000	15,000
Fitting regulating boards at Banka syphon of the main canal ..	3,000	3,000
Works in progress:—		
Regulators in distributaries	..	19,600
Total ..		37,600

Description of works.	Sanctioned estimate.	Expenditure to end of 1935-36.	Grant in 1936-37.	Probable expenditure in 1936-37.	Estimated expenditure in 1937-38.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18—A.					
WORKS IN PROGRESS.					
Salbund weir	64,248	50,556	..	1,500	10,000
MISCELLANEOUS.					
New surveys	..	..	500	66,000(a)	500
Surveys in progress	..	..	4,000		55,100(d)
Total 18—A Miscellaneous ..	..	..	4,500	66,000	55,600
18—B.					
SOUTH-WESTERN CIRCLE.					
NEW WORKS.					
Sinking a tube well at Etamogra ..	780	..	780	1,030	..
Constructing a sluice in the embankment at Rajshahi for supplying water to the jail tanks	2,473	..	2,473	1,700	..
Constructing a kitchen for the Inspection Bungalow at Dakhinbari	715	..	715	662	..
WORKS IN PROGRESS.					
Iron fencing at Khagra	158	..	..	..	..
Tube well at Satkahonia Inspection Bungalow	450	364	..	50	..
Protecting the banks of the Dharla ..	18,589	18,431	..	158	..
Fascine protection work at Kurigram ..	..	..	..	9,600	4,000
Grand Trunk Canal (works only) ..	..	..	..	..	(g) 4,400
Total Works ..	23,165	18,795	3,968	13,200	8,400
SOUTHERN CIRCLE.					
Extensions and Improvements.					
Constructing a wooden bridge over Usti-Nainan Channel (Magrahat) ..	1,100	..	..	1,100	..
SOUTH-WESTERN CIRCLE.					
WORKS IN PROGRESS.					
Extensions and Improvements.					
Construction of a sluice at Baitgarh—Orissa Coast Canal	47,337	37,289	..	..	..
MISCELLANEOUS.					
New surveys	..	..	93,000	(b)18,700	(e) 19,000
Surveys in progress	..	..	4,000		..
Total 18—B Miscellaneous	..	..	97,000	18,700	19,000
19					
WORKS IN PROGRESS.					
Demarcation of Government land along Tolly's Nala	..	..	..	..	4,000
Dredging the Bidyadhari river	10,22,412	10,16,366	..	2,400	..
Construction of locks and sluices—lower Kumar river—Madarpur Bhil Route ..	7,50,000	7,45,412	..	..	..
	17,72,412	17,61,778	..	2,400	4,000
68—A.					
WORKS IN PROGRESS.					
Damodar Canal (works only)	63,41,638	76,05,027	9,36,000	(c) 7,85,000	(f) 3,59,400
68—B.					
Grand Trunk Canal (works only) ..	2,15,87,600	12,48,336	5,000	4,800	(g)

(a) Includes Rs. 64,000 for contour survey.
(b) Excludes charges for contour survey which is provided under "18A—Miscellaneous."
(c) Works, Rs. 85,000 ; Extraordinary replacement (reconditioning the Anderson weir damaged by flood) Rs. 7,00,000.

	Rs.	
(d) Survey in progress	2,400	
Contour survey in Central and Western Bengal	52,700	
	55,100	
(e) New unforeseen surveys	4,000	(Rs. 2,000 for each circle).
Gauge readings	10,000	(Southern Circle Rs. 3,000+S.-W. Circle Rs. 7,000).
Survey from Kaliganj to Kalna	600	
Survey in progress	4,400	(Rs. 1,800 Southern Circle +Rs. 2,600 S.-W. Circle).
	19,000	
(f) Work	1,53,400	
Extraordinary replacement	2,06,000	
	3,59,400	

(g) Provision transferred from "68-B" on the closing of the Capital account from 1936-37.

APPENDIX B.

List of Original Works.

Communication and Works.

1937-38 [The figures are in thousands of rupees.]

Description of works.	Sanctioned Estimate.		Expenditure to 31st March 1936.		Budget provision, 1936-37.		Probable expenditure in 1936-37.		Estimated expenditure in 1937-38.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BUILDING.										
Land Revenue.										
Works-in-progress.										
Construction of a record room for the Settlement Office, Dinajpur.	58	..	4	..	38	..	46	..	7	..
Construction of a residence for the Settlement Officer at Dinajpur.	36	..	25	..	2	..	11	..	..	..
Purchase of fire extinguishers, buckets and construction of reinforced concrete tanks for the Settlement Office Press-shed godown and record room attached to the Rangpur Settlement (minor work).	2	..	..	..	1	..	1	..	..	..
Construction of Settlement Office with peons quarters at Dinajpur.	51	..	45	..	..	..	1	..	..	..
Minor works	..	..	..	..	..	..	1	..	..	..
Total ..	1,47	..	74	..	41	..	60	..	7	..
Excise.										
Minor works	..	..	..	..	5	..	5	..	10	..
Registration.										
Work-in-progress.										
Extension of the Sadar Registration office building at Alipore in the district of 24-Parganas.	24	..	..	..	30	..	25	..	..	..
New work.										
Extension of the Sadar Registration office Record room at Comilla.	14	..	..	..	..	..	..	..	6	..
Minor works	..	..	..	..	10	..	11	..	20	..
Total ..	38	..	..	..	40	..	36	..	26	..
General Administration.										
Heads of Provinces—Residences of Heads of Provinces.										
Reserve for minor works in connection with Government Houses.	..	..	..	..	15	..	16	..	..	25
Minor Works for Barrackpore Government House ..	..	..	..	..	..	..	..	..	..	3
Reserve for minor works—Secretariat, Writers' Buildings.	..	..	..	..	2	..	1	..	1	..
Works-in-progress.										
Works in connection with the removal of the headquarters of the Noakhali subdivision to Maijdi in the district of Noakhali.	..	..	2,92	..	41	..	3	..	1,75	..
Construction of a Sub-Treasury and guard room at Bhola.	12	..	6	..	2	..	4	..	..	..
Additions to and alterations in the existing Council Chambers so as to provide for additional accommodation to new members (including cost of electric installation).	50	..	..	..	50	..	50	..	..	..
Construction of Sub-Treasury and strong room at Bongaon in the district of Jessore.	10	..	..	..	12	..	..	..	..	..
Construction of temporary Sub-Treasury and subdivisional court with subsidiary buildings at Madaripur.	31	..	..	..	..	..	30	..	..	..
Establishment of a landing ground for Ambulance Aeroplane, Mymensingh.	26	..	5	..	..	..	20	..	..	..
Construction of a building in the Army Clothing Site at Alipore for accommodation of several permanent offices.	6,25	..	..	..	3,00	..	60	..	3,50	..
Reserve for minor works grant of the Commissioners of Divisions.	..	..	..	..	36	1	45	1	70	2
New works										
Construction of a residence for the Collector of Rangpur	60	..	..	..	..	..	..	..	60	..
New subdivisional headquarters at Madaripur ..	5,40	..	..	..	..	..	..	..	1,00	..
Electric Installation in the Magistrate's Court, etc. at Mymensingh.	17	..	..	..	..	..	..	..	10	..
General Administration—Brought forward ..	13,71	..	3,03	..	4,58	1	2,29	1	7,66	30

[The figures are in thousands of rupees.]

Description of works.	Sanctioned Estimate.		Expenditure to 31st March 1936.		Budget provision, 1936-37.		Probable expenditure in 1936-37.		Estimated expenditure in 1937-38.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
General Administration—Carried over ..	13,71	..	3,03	..	4,58	1	2,29	1	7,66	[illegible]
New Works—concld.										
Construction of Sub-Treasury buildings at Bongaon ..	10	..	..	..	..	..	..	..	3	..
Construction of Sub-Treasury buildings at Bagerhat ..	9	..	..	..	..	..	..	..	2	..
Construction of Sub-Treasury buildings at Pirojpur ..	26	..	..	..	..	..	..	..	5	..
Construction of Sub-Treasury buildings at Contai ..	13	..	..	..	..	..	..	..	3	..
Construction of Sub-Treasury buildings at Balurghat ..	14	..	..	..	..	..	..	..	3	..
Construction of Sub-Treasury buildings at Thakurgaon	15	..	..	..	..	..	..	..	3	..
Construction of Sub-Treasury buildings at Naogaon ..	15	..	..	..	..	..	..	..	4	..
Construction of a Sub-Divisional Court building with outhouses at Kalimpong.	51	..	..	..	..	..	..	..	20	..
Total ..	15,24	..	3,03	..	4,58	1	2,29	1	8,09	[illegible]
Administration of Justice.										
Works-in-progress.										
Additions to and alterations in the Police Court Buildings, No. 2, Bankshall Street, Calcutta.	54	..	45	..	6	..	..	..	6	..
Reserve for minor works—District Courts	..	..	..	..	25	..	27	..	50	..
Provision of additional steel racks and partitions in place of wooden almirahs in the record room of the Original Side, High Court, Calcutta (minor work).	7	..	..	..	7	..	7	..	..	..
New work.										
Acquisition of land for the extension of High Court Building, Calcutta.	3,40	..	..	..	..	..	..	..	3,40	..
Construction of a record room at Howrah owing to the creation of a separate Judgeship	33	..	..	..	..	..	..	..	10	..
Construction of Courts for 3 Munsifs at Netrakona ..	35	..	..	..	..	..	..	..	8	..
Construction of a pucca Civil Court Building at Feni ..	34	..	..	..	..	..	..	..	10	..
Provision of lifts in the High Court	..	..	..	..	..	..	..	..	30	..
Improvements of servants' quarters, High Court, Calcutta	1	..	..	..	..	..	..	..	1	..
Construction of a lavatory in the High Court Building ..	1	..	..	..	..	..	..	..	1	..
Installation of electric lights and fans in the double Munsifi with record room at Jalpaiguri.	2	..	..	..	..	..	..	..	2	..
Installation of electric lights and fans in the Sessions Court at Jalpaiguri.	1	..	..	..	..	..	..	..	1	..
Installation of steel racks in the Original Side of the High Court.	4	..	..	..	..	..	..	..	4	..
Reserve for minor works—High Court	..	..	..	..	2	..	2	..	4	..
Total ..	5,12	..	45	..	40	..	36	..	4,67	..
Jails and Convict Settlements.										
Works-in-progress.										
Construction of 41 Cells in the Dacca Central Jail for confinement of dangerous class of prisoners.	39	..	24	..	9	..	15	..	..	..
Construction of 32 Cells with a work-shed in the Midnapore Central Jail for the confinement of terrorist prisoners.	43	..	38	..	2	..	2	..	..	..
Converting the west barrack No. 4, near Dum-Dum Special Jail "B" into a Jail.	1,19	..	30	..	90	..	89	..	..	..
Construction of a new Central Jail at Dum-Dum and conversion of the Ammunition Factory at Dum-Dum to accommodate the Eastern Frontier Rifles.	9,12	..	..	..	2,00	..	2,00	..	4,35	..
Reconstruction of portion of the perimeter wall of the Rajshahi Central Jail.	67	..	..	..	41	..	41	..	..	..
New works.										
Additional works in the Mymensingh Jail	14	..	..	..	..	..	..	..	1	..
Replacement of the wooden palisading by iron palisading attached to Midnapore Central Jail.	13	..	..	..	..	..	..	..	13	..
Construction of male and female warder's barracks in Chittagong Jail.	21	..	..	..	..	..	..	..	8	..
Reserve for minor works—Jails	..	..	..	..	24	..	25	1	50	..
Total ..	12,28	..	92	..	3,66	..	3,72	1	5,07	..

[The figures are in thousands of rupees.]

Description of works.	Sanctioned Estimate.		Expenditure to 31st March 1936.		Budget provision, 1936-37.		Probable expenditure in 1936-37.		Estimated expenditure in 1937-38.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Police.										
Works-in-progress.										
Construction of double storied barrack in the new Reserve Police Lines at Comilla.	49	..	40	..	7	..	6	..	1	..
Construction of Beliaghata Police Section House in Calcutta.	2,01	..	1,41	..	20	..	22	..	..	..
Additions to and alterations in the old Jorabagan Court Buildings for accommodation of certain Police Staff in Calcutta.	47	..	..	..	40	..	25	..	25	..
Construction of certain buildings in the New Reserve Police Lines at Comilla.	64	..	..	..	40	..	..	..	40	..
Sinking a tube well in the Reserve Police Lines at Hijli	1	..	..	..	1	..	1	..	..	..
Construction of a residence for the Superintendent of Police at Jalpaiguri.	25	..	..	..	..	..	25	..	..	..
Reconstruction of the Town Constables barrack situated below the Victoria Hospital, Darjeeling—(Supply estimate for purchase of land).	..	25 } 3 }	..	25	..	..	..	3	..	..
Construction of Hospital buildings with outhouses in the Reserve Police Lines at Comilla.	36	..	24	..	..	..	..	..	8	..
New works.										
Construction of a barrack for accommodation of married Gurkhas in the Rangpur Armed Police.	15	..	..	..	..	..	..	..	14	..
Purchase of the District Board's Bungalow for the accommodation of the Additional Superintendent of Police, Midnapore.	13	..	..	..	..	..	..	..	13	..
Reserve for minor works—Calcutta Police ..	..	..	..	..	8	..	8	..	15	..
Reserve for minor works—Bengal Police ..	..	..	..	..	29	1	32	2	59	1
Total ..	4,51	28	2,05	25	1,45	1	1,19	5	1,75	1
Educational—General.										
Works-in-progress.										
Construction of hostel for the Muhammadan Students of the Krishnagore College.	16	..	8	..	5	..	8	..	..	..
Reserve for minor works	..	..	..	..	20	3	19	1	45	..
New works.										
Construction of Teachers' quarters for Rangamati High School.	..	10	..	..	..	..	..	..	..	10
Construction of quarters for Subdivisional Inspector of Schools at Rangamati.	..	8	..	..	..	..	..	..	..	8
Total ..	16	18	8	..	25	3	27	1	45	18
European and Anglo-Indian Education.										
Works-in-progress.										
Electric installation in the Victoria Boys' School and Dow Hill Girls' School, Kurseong.	20	..	5	..	5	..	12	..	..	..
Minor works in connection with the Victoria Boy's School and Dow Hill Girls' School, Kurseong.	..	..	..	..	2	..	2	..	5	..
Total ..	20	..	5	..	7	..	14	..	5	..
Medical.										
Works-in-progress.										
Improvement to the 1st floor lavatories and bath-rooms, Medical College Hospital, Calcutta.	27	..	18	..	3	..	1	..	..	..
Improvement to the Tuberculosis and Diphtheria wards, Medical College Hospital, Calcutta.	15	..	..	..	15	..	10	..	4	..
Making certain improvement to the table sinks and waste arrangements of the same in the Histological Chemical class room in the Pathological Block, Medica College, Calcutta.	10	..	..	..	8	..	8	..	..	..
Medical—Carried over ..	52	..	18	..	26	..	19	..	4	..

[The figures are in thousands of rupees.]

Description of works.	Sanctioned Estimate.		Expenditure to 31st March 1936.		Budget provision, 1936-37.		Probable expenditure in 1936-37.		Estimated expenditure in 1937-38.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical—Carried over ..	52	..	18	..	26	..	19	..	4	..
New works.										
Certain additions to the new Casualty Ward, Medical College (minor work).	..	..	..	..	..	..	..	..	8	..
Construction of a Civil Surgeon's residence, Barisal ..	35	..	..	..	..	..	..	..	15	..
Construction of a dispensary building and Sub-Assistant Surgeon's quarters, Bagdogra.	12	..	..	..	..	..	..	..	12	..
Levelling and dressing the lands south of Campbell Hospital and erection of wall.	12	..	..	..	..	..	..	..	3	..
Reserve for minor works—Medical	..	..	..	..	18	..	18	1	33	[illegible]
Total ..	1,11	..	18	..	44	..	37	1	75	[illegible]
Public Health.										
Minor works	..	..	..	..	1	..	1	..	..	..
Agriculture.										
New Works.										
Construction of an Agricultural Institute at Daulatpur	..	..	..	..	..	..	..	..	1,50	..
Establishment of dairy farm at Dacca	50	..	..	..	..	..	..	..	10	..
Construction of additional Laboratory building in Dacca farm.	20	..	..	..	..	..	..	..	10	..
Minor works	..	..	..	..	10	..	10	..	20	..
Total ..	70	..	..	..	10	..	10	..	1,90	..
Industries.										
New Work.										
Installation of a laboratory equipment and fitting at the Government Weaving Institute, Serampore.	5	..	..	..	..	..	..	..	5	..
Minor works	..	..	..	..	3	..	3	..	12	..
	5	..	..	..	3	..	3	..	17	..
Miscellaneous Departments.										
General Reserve	..	..	..	..	19	1	15	..	11	..
Civil Works.										
Works-in-Progress.										
Installation of electric lights and fans in Government buildings at Khulna (minor work).	7	..	..	..	7	..	6	..	..	..
Installation of electric lights and fans in Government buildings at Jalpaiguri (minor work).	3	..	..	..	3	..	3	..	..	..
Installation of electric lights and fans in Government buildings at Bankura (minor work).	8	..	..	..	8	..	..	..	..	..
Installation of electric lights and fans in Government buildings at Midnapore (minor work).	1	..	..	..	1	..	1	..	..	..
Civil Works—Carried over ..	19	..	..	..	19	..	10	..	..	..

[The figures are in thousands of rupees.]

Description of works.	Sanctioned Estimate.		Expenditure to 31st March 1936.		Budget provision, 1936-37.		Probable expenditure in 1936-37.		Estimated expenditure in 1937-38.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	19	..	..	..	19	..	10	..	..	..
Civil works—*concld.*										
New Works.										
Electricfication of the Medical School at Jalpaiguri ..	7	..	..	..	..	..	..	..	7	..
Installation of electric lights and fans in Assistant Superintendent of Police's residence, Comilla.	1	..	..	..	..	..	..	..	1	..
Installation of electric lights and fans in Sub-Assistant Surgeon's and Assistant Jailors quarters attached to Comilla Jail.	1	..	..	..	..	..	..	..	1	..
Provision of electric lights and fans in the Public Works Department Subdivisional Officer's quarters and kitchen, Comilla.	1	..	..	..	..	..	..	..	1	..
Provision of electric lights and fans in the residence of the Superintendent of Excise, Jalpaiguri.	1	..	..	..	..	..	..	..	1	..
Provision of electric lights and fans in the First Munsif's quarters, Jalpaiguri. } Provision of electric lights and fans in the Second Munsif's quarters at Jalpaiguri.	1	..	..	..	..	..	..	..	1	..
Provision of electric lights and fans in Inspector of Schools' quarters at Jalpaiguri.	2	..	..	..	..	..	..	..	2	..
Provision of electric lights and fans in Public Works Subdivisional headquarters, Jalpaiguri.	1	..	..	..	..	..	..	..	1	..
Provision of electric lights and fans in Jailor's quarters, Jalpaiguri. } Provision of electric lights and fans in Deputy Jailor's quarters. } Provision of electric lights and fans in Sub-Assistant Surgeon's quarters.	1	..	..	..	..	..	..	..	1	..
Electrification of Government buildings in certain districts.	1,50	..	..	..	..	..	..	..	45	..
Reserve for minor works	..	..	..	..	4	3	5	..	27	..
Total ..	1,85	..	..	..	23	3	15	..	88	..
Original Works—Communications.										
Works in progress.										
Arboriculture operations on some of the roads in the Duars in the Jalpaiguri district.	2,21	..	1,71	..	5	..	5	..	5	..
Construction of roadways and footpaths on the Chandmari bridge, Howrah.	73	..	35	..	25	..	..	..	38	..
Providing grouting with bitumen including sealing coat on portions of the 48th and 49th miles of the Darjeeling Hill Cart Road, i.e., between the junctions of the Tonga and Mochingie Road.	..	21	..	..	..	..	..	21	..	..
Laying 2½" shell-crete on Matigara Hill Cart Road in the district of Darjeeling.	..	34	..	33	..	..	..	2	..	..
New works.										
Siliguri Drainage Scheme	30	..	..	..	..	..	..	..	15	..
Reserve for minor works	..	..	..	..	11	5	14	5	33	..
Total ..	3,24	55	2,06	33	41	5	19	28	91	..
Road Development Works to be carried out by the Department of communication and Works.										
Construction of the Ghoshpara Road in the district of 24-Parganas.	4,64	..	4,00	..	17	..	39	..	24	..
(*a*) Improvement to the Calcutta-Jessore Road from Barasat to the boundary of the 24-Parganas district (2nd 5 years' programme).	4,89	} ..	1,96	..	2,92	..	2,90	..	1,41	..
(*b*) Improving the Calcutta-Jessore Road from miles 32 Fur. and 613 ft., i.e., from the boundary of the 24-Parganas district to Gaighata.	1,64									
Carried over ..	11,17	..	5,96	..	3,09	..	3,29	..	1,65	..

(*a*) The Bridge Designer has been asked to prepare revised design.
(*b*) Detailed Estimate has not yet been sanctioned.

[The figures are in thousands of rupees.]

Description of works.	Sanctioned Estimate.		Expenditure to 31st March 1936.		Budget provision, 1936-37.		Probable expenditure in 1936-37.		Estimated expenditure in 1937-38.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	11,17	..	5,96	..	3,09	..	3,29	..	1,65	..
Road Development Works to be carried out by the Department of Communication and works—Concld.										
Pabna-Ishurdi Road	8,06	..	5,03	..	2,88	..	2,88	..	1,49	..
Constructing Jhikargacha bridge on the Jessore Road ..	..	..	..	..	50	..	5	..	50	..
Improvement to the Grand Trunk Road—constructing bridge over the *Kunti* river.	..	..	2	..	40	..	5	..	40	..
Improving a portion of the Grand Trunk Road south from Telkalghat Road to the Tramway terminus, Sibpur.	34	..	5	..	29	..	22	..	6	..
Improvement to Goody's Trunk Road in Comilla ..	66	..	59	..	6	..	4	..	..	..
Improvement to Calcutta-Jessore Road	5,01	..	4,96	..	..	..	1	..	..	..
Comilla Mainamati-Barkanta-Daudkandi Road—improvement of the portion from Barkanta to Daudkandi Road about 18 miles.	8,03	..	..	..	1,00	..	40	..	1,50	..
Purchase of a mixer (shell-crete) required for use in connection with the Road Development projects.	6	..	..	..	..	..	6	..	..	..
Purchase of 2 steam road rollers required to be used in connection with works to be undertaken out of grants from the Central Road Funds.	25	..	..	..	..	..	25	..	..	..
Special tools and plant required for the construction of Bagrakote-Sevoke Road.	38	..	..	..	..	..	20	..	18	..
Construction of proposed road from Bagrakote to Sevoke	} 8,90	..	..	..	..	..	98	..	3,50	..
Construction of staff quarters for construction of proposed road from Bagrakote to Sevoke.	15	..	..	..	..	..	15	..	..	..
	9,05									
Construction of two Inspection Bungalows in connection with ditto.	17	..	..	..	..	..	17	..	..	..
Laying 2-inch premix at the 9th mile of Diamond Harbour Road.	19	..	16	..	..	..	3	..	..	..
Diversion of Grand Trunk Road in the 13th mile near Hastings Jute Mills.	91	..	..	..	..	..	..	..	74	..
Diversion of Grand Trunk Road near Hooghly ..	(*b*)	..	..	..	..	..	..	..	20	..
Construction of Saraswaty Bridge on Grand Trunk Road	(*b*)	..	..	..	..	..	..	..	5	..
Total	44,28	..	16,77	..	8,22	..	8,78	..	10,27	..
Total Communications ..	47,52	55	18,83	33	8,63	5	8,97	28	11,18	..
Road Development Works to be carried out by District Boards under grants-in-aid.										
Improvements to the Chittagong-Aracan Trunk Road	5,00	..	..	..	1,50	..	40	..	80	..
Construction of a bridge at Kalarpole over the Shikal baha channel in the district of Chittagong.	1,00	..	28	..	..	..	12	..	40	..
Construction of Tankabati Bridge on the Chittagong-Aracan Road including manufacturing bricks.	82	..	..	..	..	..	14	..	20	..
Construction of a bridge over the Dalu on the Chittagong-Aracan Road.	84	..	..	..	..	..	14	..	20	..
Tangail-Mymensingh Road (second portion) (collection of bricks).	..	..	..	..	40	..	50	..	50	..
Improvements to Satkhira-Navaran Road ..	5,25	..	10	..	50	..	50	..	1,00	..
Improvements of the Burdwan-Arambagh Road from 4 mile to 10th mile post first five years' programme).	5,46	..	17	..	1,80	..	1,44	..	1,65	..
Improvements of the Burdwan-Arambagh Road from 10th mile to 22nd mile post (second five years, programme).	5,00	..	5	..	1,00	..	3	..	75	..
Magura-Jhenidah Road (Second five years' programme	3,75	..	..	..	1,00	..	10	..	50	..
Construction of a bridge over the Damodar river on the Burdwan-Arambagh Road.	..	..	16	..	..	..	5	..	1,00	..
Mymensingh-Tangail Road (First five years' programme)	3,41	..	3,10	..	25	..	31	..	..	..
Magura-Jhenidah Road (First five years' programme)	3,75	..	3,50	..	25	..	25	..	..	..
Magura-Jhenidah Road (supplementary works necessitated by the flood of 1935).	3,05	..	..	..	..	..	30	..	2,23	..
Ranaghat-Jaguli Road	4,07	..	80	..	1,80	..	1,00	..	2,00	..
Dacca-Narayanganj Road Dacca (District Board portion)	4,25	..	2,57	..	1,18	..	1,20	..	47	..
Illambazar-Suri Road	3,50	..	..	..	1,00	..	..	..	..	..
Total	49,15	..	10,73	..	10,68	..	6,48	..	11,70	..
Stationery and Printing.										
Minor works	..	..	..	..	1	..	4	..	1	..

(*b*) Detailed Estimate has not yet sanctioned,

APPENDIX C.

List of original works—Civil works not charged to revenue.

[The figures are in thousands of rupees.]

Description of works.	Sanctioned estimate.		Expenditure to 31st March, 1936.		Budget provision, 1936-37.		Probable expenditure in 1936-37.		Estimated expenditure in 1937-38.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head—60—Civil Works not charged to Revenue.										
BUILDINGS.										
CIVIL WORKS.										
Works in progress.										
Repairs and reconstruction to damaged Government property.	..	..	..	..	..	..	..	..	..	..
GENERAL ADMINISTRATION.										
Residences for Heads of Provinces.										
Reconstruction of Government House at Darjeeling damaged by earthquake including electric installation.	612	..	..	..	73	..	76	..	..	..
Police.										
Reconstruction of Superintendent of Police's residence at Darjeeling including electric installation.	..	30	..	29	..	..	..	..	..	..
Education—General.										
Reconstruction of Government High School and Head Master's quarters at Darjeeling including electric installations.	..	82	..	71	..	..	..	1	..	..
Deduct—50 per cent. recoveries from Central Government.	..	..	..	..	36	..	38	..	..	..
Net reconstruction and repairs chargeable to "60—Civil Works."	..	..	..	..	37	..	38	1	..	..
Total ..	6,12	1,12	..	1,00	37	..	38	1	..	..

Appendix D.

Receipts in England.

Major head.	Budget Estimate, 1937-38.	
	Rs.	
XLV—Stationery and Printing	1,200	

Appendix D.

Charges in England.

Major Head.	Budget Estimate, 1937-38.		
	Voted.	Charged.	Total.
	Rs.	Rs.	Rs.
7—Land Revenue	29,000	9,000	38,000
8—Provincial Excise	8,000	4,800	12,800
10—Forest	..	71,040	71,040
18—Other Revenue expenditure financed from Ordinary Revenues	6,300	67,920	74,220
25—General Administration	1,22,040	5,84,200	7,06,240
27—Administration of Justice	11,000	2,71,000	2,82,000
28—Jails and Convict Settlements	8,000	10,500	18,500
29—Police	20,000	3,86,000	4,06,000
30—Ports and Pilotage	9,000	900	9,900
37—Education—General	69,120	91,440	1,60,560
37—Education—Anglo-Indian and European	20,000	4,800	24,800
38—Medical	35,560	1,69,800	2,05,360
39—Public Health	16,160	6,960	23,120
40—Agriculture	19,000	31,000	50,000
41—Veterinary	1,000	27,000	28,000
43—Industries	8,720	25,040	33,760
47—Miscellaneous Departments	89,300	8,000	97,300
50—Civil Works	28,120	54,160	82,280
55—Superannuation allowances and pensions	2,13,000	20,80,000	22,93,000
56—Stationery and Printing	30,080	..	30,080
57—Miscellaneous	400	..	400
Total ..	7,43,800	39,03,560	46,47,360

B. G. Press—1937-38—5225C—700.

Government of Bengal

Finance Department

Civil Budget Estimate

For the Year

1937-38

Final

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Bengal Government Press, Alipore, Bengal
1937

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In exercise of the power conferred by sub-section (1) of section 80 of the Government of India Act, 1935, I hereby authenticate the schedule annexed hereto specifying—

(a) in column 3 thereof the grants made for the year 1937-38 by the Bengal Legislative Assembly under section 79 of the said Act; and

(b) in column 4 thereof the several sums required to meet the expenditure charged on the revenues of the Province of Bengal during the year 1937-38.

JOHN ANDERSON,

Governor of Bengal.

The 14th September, 1937.

SCHEDULE.

Grant Nos.	Major heads.	Grants made by the Assembly.	Sums charged on the revenues.
1	2	3	4
		Rs.	Rs.
1	7—Land Revenue	36,12,000	1,58,000
2	8—Provincial Excise	17,77,000	1,43,000
3	9—Stamps	5,35,000	..
4	10—Forest	11,27,000	4,66,000
5	11—Registration	18,81,000	300
6	12—Charges on account of Motor Vehicles Taxation Acts		4,50,000
7	13—Other Taxes and Duties	43,000	..
	C—Revenue Accounts of Irrigation, Navigation, Embankment and Drainage Works.		
8	17—Interest on works for which capital accounts are kept	..	22,73,000
9	XVII.—Irrigation—Working expenses ..	33,10,000	3,86,000
	18—Other Revenue expenditure financed from Ordinary Revenues		
	18(1)—Other Revenue expenditure financed from Famine Relief Fund		
	CC—Capital Accounts of Irrigation, Navigation, Embankment and Drainage Works charged to Revenue.		
	19—Construction of Irrigation, Navigation, Embankment and Drainage Works—		
	B—Financed from Ordinary Revenues ..		
	CC—Capital Accounts of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.		
	68—Construction of Irrigation, Navigation, Embankment and Drainage Works ..		
	E—Debt Services.		
10	22—Interest on Debt and other obligations ..	1,000	−7,56,000
	F—Civil Administration.		
11	25—General Administration	1,18,53,000	34,55,000
12	27—Administration of Justice	76,27,000	27,62,000
13	28—Jails and Convict Settlements	42,99,000	1,50,000
14	29—Police	2,09,08,000	18,61,000
15	30—Ports and Pilotage	3,85,000	1,71,000
16	36—Scientific Departments	40,000	..
17	37—Education—General	1,17,40,000	9,28,000
18	37—Education—Anglo-Indian and European ..	10,97,000	5,000
19	38—Medical	46,75,000	7,70,000
20	39—Public Health	32,85,000	1,13,000
21	40—Agriculture	15,49,000	1,68,000
	41—Veterinary		
22	42—Co-operative credit	13,81,000	13,000
23	43—Industries	16,14,000	55,000
24	47—Miscellaneous Departments	5,01,000	37,000

Grant Nos.	Major heads.	Grants made by the Assembly.	Sums charged on the revenues.
1	2	3	4
		Rs.	Rs.
25	**H—Civil Works and Miscellaneous Public Improvements.** 50—Civil Works .. .. .. **HH—Civil Works and Miscellaneous Public Improvements not charged to Revenue.** .. 81—Civil Works not charged to Revenue	1,19,04,000	12,11,000
26	**J—Miscellaneous.** 54—Famine Relief	2,00,000	..
27	55—Superannuation allowances and pensions **JJ—Miscellaneous—Capital Account charged to Revenue.** 55A—Commutation of pensions financed from Ordinary Revenues .. .. .. **JJ—Miscellaeous Capital Account not charged to Revenue.** 83—Payments of commuted value of Pensions	72,55,000	26,93,000
28	56—Stationery and Printing .. .. **Deposits and Advances.** Depreciation Reserve Fund—Government Presses	22,63,000	12,000
29	57—Miscellaneous	27,07,000	100
	Deposits and Advances.		
30	Interest Free Advances	3,34,000	..
31	Loans and Advances bearing interest ..	24,74,000	..

JOHN ANDERSON,
Governor of Bengal.

The 14th September, 1937.

GOVERNMENT OF BENGAL.

Civil Budget Estimate for the year 1937-38.

GENERAL ABSTRACT OF REVENUE AND RECEIPTS.

[The figures are in thousands of rupees.]

Heads of Revenue.	Reference to detailed estimates.	Budget Estimate, 1937-38.
1	2	3
A—Principal Heads of Revenue.	Page.	Rs.
I—Customs	9	2,23,00
V—Salt	9	59
VII—Land Revenue	9	3,51,85
VIII—Provincial Excise	11	1,37,00
IX—Stamps	13	3,07,65
X—Forest	14	18,23
XI—Registration	17	24,00
XII—Receipts under Motor Vehicles Taxation Acts	17	20,31
XIII—Other Taxes and Duties	17	36,49
B—Railway Revenue Account.		
XVI—Subsidised Companies	17	41
C—Irrigation, Navigation, Embankment and Drainage Works.		
XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept (Net)	18	−37
XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept	19	2,15
E—Debt Services.		
XX—Interest	20	7,22
F—Civil Administration.		
XXI—Administration of Justice	21	14,48
XXII—Jails and Convict Settlements	22	6,53
XXIII—Police	23	7,78
XXIV—Ports and Pilotage	24	1,22
XXVI—Education	24	14,59
XXVII—Medical	25	9,51
XXVIII—Public Health	25	1,75
XXIX—Agriculture	26	1,43
XXX—Veterinary	26	1,31
XXXI—Co-operative credit	27	5,22
XXXII—Industries	28	13,84
XXXVI—Miscellaneous Departments	29	1,76
H—Civil Works and Miscellaneous Public Improvements.		
XXXIX—Civil Works	29	28,68
J—Miscellaneous.		
XLIV—Receipts in aid of Superannuation	30	3,15
XLV—Stationery and Printing	31	4,95
XLVI—Miscellaneous	32	9,45
Carried over		12,54,18

GOVERNMENT OF BENGAL.

Civil Budget Estimate for the year 1937-38.

General Abstract of Revenue and Receipts.

[The figures are in thousands of rupees.]

Heads of Revenue.	Reference to detailed estimates.	Budget Estimate, 1937-38.
1	2	3
	Page.	Rs.
Brought forward	..	12,54,18
L—Contributions and Miscellaneous Adjustments between Central and Provincial Governments.	..	
L—Miscellaneous adjustments between Central and Provincial Governments.	33	..
M—Extraordinary items.		
LI—Extraordinary receipts	34	85
Total Revenue Receipts ..	..	12,55,03
Revenue Surplus. ..	..	33,98
Debt, deposits, etc,		
Unfunded Debt—		
State Provident Funds	34	66,65
Deposits and Advances—		
Deposit bearing interest—		
Famine Relief Fund		..
Deposits not bearing interest— Appropriation for Reduction or Avoidance of Debt		..
Subventions from the Road Development Fund		..
Fund for Economic Development and improvement of Rural Areas ..		6,72
Depreciation Reserve Fund—Government Presses		1,04
General Police Fund		..
Transfer from Famine Relief Fund		..
Deposits of Local Funds— District Funds		1,70,00
Other Funds	34	87,44
Departmental and Judicial Deposits	34	6,17,64
Advances	35	13,75
Suspense		8,00
Total Deposits and Advances		9,04,59
Loans and Advances by the Provincial Governments	35	27,24
Total—Debt, Deposits, etc.		9,98,48
Total Receipts ..		10,32,46
Opening balance ..		97,78*
Grand Total ..		11,30,24

	Rs.
*Minimum balance required to be kept in the Bank and in the Treasuries	49,00
Famine Relief Fund	3,39
Depreciation Reserve Fund—Government Presses	3,42
Subvention from Central Road Development Fund	37,11
Deposit account of grant for Development of Industries	1,19
Deposit account of grant for economic development and improvement of rural areas	2,87
Suspense account	80
Total ..	97,78

GOVERNMENT OF BENGAL.

Civil Budget Estimate for the year 1937-38.

General Abstract of Expenditure.

[The figures are in thousands of rupees.]

Heads of expenditure.	Reference to detailed estimates.	Number of demand in the demand statement.	Budget estimate, 1937-38.		
	Page.	Number.	Voted.	Charged.	Total.
			Rs.	Rs.	Rs.
A—Direct Demands on the Revenue.					
7—Land Revenue	36	1	36,12	1,58	37,70
8—Provincial Excise	62	2	17,77	1,43	19,20
9—Stamps	68	3	5,35	..	5,35
10—Forest	70	4	11,27	4,66	15,93
11—Registration	86	5	18,81	..	18,81
12—Charges on account of Motor Vehicles Taxation Acts	89	6	..	4,50	4,50
13—Other Taxes and Duties	90	7	43	..	43
C—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.					
17—Interest on works for which capital accounts are kept	91	8	..	22,73	22,73
18—Other Revenue expenditure financed from Ordinary Revenues	92	9	14,47	1,74	16,21
18(1)—Other Revenue expenditure financed from Famine Relief Fund	..	9	..	..	..
CC—Capital Account of Irrigation, Navigation, Embankment and Drainage Works charged to Revenue.					
19—Construction of Irrigation, Navigation, Embankment and Drainage Works—					
B—Financed from Ordinary Revenues ..	96	9	4	..	4
E—Debt Services.					
22—Interest on Debt and other obligations ..	97	10	1	−7,56	−7,55
F—Civil Administration.					
25—General Administration	98	11	1,18,53	34,55	1,53,08
27—Administration of Justice ..	141	12	76,27	27,62	1,03,89
28—Jails and Convicts Settlements ..	163	13	42,99	1,50	44,49
29—Police	182	14	2,09,08	18,61	2,27,69
30—Ports and Pilotage	211	15	3,85	1,71	5,56
36—Scientific Departments	219	16	40	..	40
37—Education—General	220	17	1,17,40	9,28	1,26,68
37—Education—Anglo-Indian and European	246	18	10,97	5	11,02
38—Medical	253	19	46,75	7,70	54,45
39—Public Health	272	20	32,85	1,13	33,98
40—Agriculture	282	21	10,65	1,09	11,74
Carried over			7,74,01	1,32,32	9,06,33

GOVERNMENT OF BENGAL.

Civil Budget Estimate for the year 1937-38.

General Abstract of Expenditure.

[The figures are in thousands of rupees.]

Heads of expenditure.	Reference to detailed estimates.	Number of demand in the demand statement.	Budget estimate, 1937-38.		
	Page.	Number.	Voted.	Charged.	Total.
			Rs.	Rs.	Rs.
Brought forward ..	..	..	7,74,01	1,32,32	9,06,33
F—Civil Administration—*concld.*					
41—Veterinary	298	21	4,84	59	5,43
42—Co-operative credit	305	22	13,81	13	13,94
43—Industries	309	23	16,14	55	16,69
47—Miscellaneous Departments	322	24	5,01	37	5,38
H—Civil Works and Miscellaneous Public Improvements.					
50—Civil Works	331	25	1,19,04	12,11	1,31,15
J—Miscellaneous.					
54—Famine Relief	334	26	2,00	..	2,00
55—Superannuation allowances and pensions	336	27	64,78	26,10	90,88
56—Stationery and Printing	338	28	22,06	12	22,18
57—Miscellaneous	349	29	27,07	..	27,07
JJ—Miscellaneous—Capital Account charged to Revenue.					
55A—Commutation of pensions financed from Ordinary Revenues.	354	27	..	..	..
Total Revenue Expenditure ..	..	..	10,48,76	1,72,29	12,21,05
Revenue Deficit. ..	..	..	..	..	..
CC—Capital Account of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.					
68—Construction of Irrigation, Navigation, Embankment and Drainage Works ..	355	9	3,38	32	3,70
HH—Civil Works and Miscellaneous Public Improvements not charged to Revenue.					
81—Civil Works not charged to Revenue ..	357	25	..	..	..
JJ—Miscellaneous Capital Account not charged to Revenue.					
83—Payments of commuted value of Pensions	358	27	7,77	83	8,60
Total Capital Expenditure ..	..	..	11,15	1,15	12,30

GOVERNMENT OF BENGAL.

Civil Budget Estimate for the year 1937-38.

GENERAL ABSTRACT OF EXPENDITURE.

[Figures are in thousands of rupees.]

Heads of expenditure.	Reference to detailed estimates.	Number of demand in the demand statement.	Budget estimate, 1937-38.
	Page.	Number.	
			Rs.
Brought forward ..	..	..	12,30
Debt, deposits, etc.—			
Unfunded debt—			
State Provident Funds	359	..	45,00
Deposits and advances—			
Deposits bearing interest—			
Famine Relief Fund	..	..	..
Deposits not bearing interest—			
Appropriation for Reduction or Avoidance of Debt.	..	..	..
Subventions from the Road Development Fund	..	..	22,23
Fund for Economic Development and improvement of Rural Areas ..	..	..	9,59
Depreciation Reserve Fund—Government Presses	..	28	(a) 57
General Police Fund	..	..	..
Transfer from Famine Relief Fund ..	..	..	..
Deposits of Local Funds—			
District Funds	..	..	1,65,00
Other Funds	359	..	85,90
Departmental and Judicial Deposits ..	359	..	6,04,76
Advances	359	30	(b) 13,79
Suspense	—360 ..	..	8,40
Total Deposits and Advances	..	..	9,10,24
Loans and advances by the Provincial Governments	361	31	(a) 24,74
Total Debt, Deposits, etc. ..	..	..	9,79,98
Total Expenditure	..	..	9,92,28
Closing Balance	..	..	1,37,96*
Grand Total	..	..	11,30,24

*Includes 49,00 minimum balance required to be kept in the Bank and in the Treasuries.

(a) Voted.

(b) Includes 3,34 voted.

Contents of demands for grants and appropriations.

Grant No.	Major Heads.	Amount. Voted.	Charged.	Total.
		Rs.	Rs.	Rs.
1	7—Land Revenue	36,12,000	1,58,000	37,70,000
2	8—Provincial Excise	17,77,000	1,43,000	19,20,000
3	9—Stamps	5,35,000	..	5,35,000
4	10—Forest	11,27,000	4,66,000	15,93,000
5	11—Registration	18,81,000	300	18,81,300
6	12—Charges on acount of Motor Vehicles Taxation Acts	..	4,50,000	4,50,000
7	13—Other Taxes and Duties	43,000	..	43,000
	C—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.			
8	17—Interest of works for which capital accounts are kept	..	22,73,000	22,73,000
9	XVII.—Irrigation—Working expenses ..	14,27,000	1,80,000	16,07,000
9	18—Other Revenue expenditure financed from Ordinary Revenues	14,47,000	1,74,000	16,21,000
9	18(1)—Other Revenue expenditure financed from Famine Relief Fund	..	..	..
	CC—Capital Accounts of Irrigation, Navigation, Embankment and Drainage Works charged to Revenue.			
9	19—Construction of Irrigation, Navigation, Embankment and Drainage Works— B—Financed from Ordinary Revenues ..	4,000	..	4,000
	CC—Capital Account of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.			
9	68—Construction of Irrigation, Navigation, Embankment and Drainage Works	4,32,000	32,000	4,64,000
		33,10,000	3,86,000	36,96,000
	E—Debt Services.			
10	22—Interest on Debt and other obligations ..	1,000	—7,56,000	—7,55,000
	F—Civil Administration.			
11	25—General Administration	1,18,53,000	34,55,000	1,53,08,000
12	27—Administration of Justice	76,27,000	27,62,000	1,03,89,000
13	28—Jails and Convict Settlements	42,99,000	1,50,000	44,49,000
14	29—Police	2,09,08,000	18,61,000	2,27,69,000
15	30—Ports and Pilotage	3,85,000	1,71,000	5,56,000
16	36—Scientific Departments	40,000	..	40,000
17	37—Education—General	1,17,40,000	9,28,000	1,26,68,000
18	37—Education—Anglo-Indian and European ..	10,97,000	5,000	11,02,000
19	38—Medical	46,75,000	7,70,000	54,45,000
20	39—Public Health	32,85,000	1,13,000	33,98,000
21	40—Agriculture	10,65,000	1,09,000	11,74,000
21	41—Veterinary	4,84,000	59,000	5,43,000
		15,49,000	1,68,000	17,17,000
22	42—Co-operative credit	13,81,000	13,000	13,94,000
23	43—Industries	16,14,000	55,000	16,69,000
24	47—Miscellaneous Departments	5,01,000	37,000	5,38,000
	Carried over ..	8,32,40,000	1,36,08,300	9,68,48,300

Contents for demands for grants and appropriations.

Grant No.	Major Heads.	Amount. Voted.	Charged.	Total.
		Rs.	Rs.	Rs.
	Brought forward ..	8,32,40,000	1,36,08,300	9,68,48,300
	H—Civil Works and Miscellaneous Public Improvements.			
25	50—Civil Works	1,19,04,000	12,11,000	1,31,15,000
	HH—Civil Works and Miscellaneous Public Improvements not charged to Revenue.			
25	81—Civil Works not charged to Revenue ..	..	..	..
		1,19,04,000	12,11,000	1,31,15,000
	J—Miscellaneous.			
26	54—Famine Relief	2,00,000	..	2,00,000
27	55—Superannuation allowances and pensions ..	64,78,000	26,10,000	90,88,000
	JJ—Miscellaneous—Capital Account charged to Revenue.			
27	55A—Commutation of pensions financed from Ordinary Revenues	..	..	..
	JJ—Miscellaneous Capital Account not charged to Revenue.			
27	83—Payments of commuted value of Pensions ..	7,77,000	83,000	8,60,000
		72,55,000	26,93,000	99,48,000
28	56—Stationery and Printing	22,06,000	12,000	22,18,000
	Deposits and Advances.			
28	Depreciation Reserve Fund—Government Presses	57,000	..	57,000
		22,63,000	12,000	22,75,000
29	57—Miscellaneous	27,07,000	100	27,07,100
	Deposits and Advances			
30	Interest Free Advances	3,34,000	..	3,34,000
31	Loans and Advances bearing interest	24,74,000	..	24,74,000
	Total ..	11,03,77,000	1,75,24,400	12,79,01,400

Bengal—Revenue and Receipts

Budget Estimate of Revenue and Receipts for the year 1937-38

I—Customs

	Budget Estimate, 1937-38.
	Rs.
Share of net proceeds of Export Duties assigned to Provinces	2,23,00,000

V.—Salt.

Share of net proceeds assigned to Provinces	59,000

VII.—Land Revenue.

	Detailed Account No.	
Ordinary revenue—		
Fixed collections		**2,32,00,000**
Collections from Government estates	**VIIA**	**92,00,000**
Sale of Government estates		**12,000**
Sale-proceeds of waste lands and redemption of land tax ..		**25,000**
Recoveries on account of survey and settlement charges ..		**22,21,000**
Rents, etc., of fisheries		**10,000**
Recovery of cost of maintenance of boundary pillars ..		**5,000**
Recoveries of overpayments		**6,000**
Collection of payments for services rendered	**VII B**	**3,10,000**
Miscellaneous	**VII C**	**2,57,000**
Total		**3,52,46,000**
Deduct—**Refunds** ..		**61,000**
NET TOTAL ..		**3,51,85,000**

DETAILED ACCOUNT No. VIIA—LAND REVENUE—COLLECTION FROM GOVERNMENT ESTATES.

	Budget Estimate, 1937-38.
	Rs.
Collection from estates leased to farmers in Chittagong Hill Tracts ..	1,80,000
Collection from estates leased to farmers in other districts	9,50,000
Collection from estates held direct by Government in Chittagong Hill Tracts	..
Collection from estates held direct by Government in other districts ..	71,74,000
Miscellaneous receipts in Chittagong Hill Tracts	20,000
Miscellaneous receipts in other districts	..
Miscellaneous receipts from estates held direct by Government in other districts	8,70,000
Miscellaneous receipts from estates leased to farmers in other districts ..	6,000
Total	**92,00,000**

DETAILED ACCOUNT No. VIIB.—LAND REVENUE—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.

Recoveries on account of Land Acquisition establishment	1,70,000
Recoveries on account of Partition establishment	1,00,000
Recoveries on account of Certificate establishment	37,000
Recoveries from the Darjeeling Municipality on account of the pay and hill allowance of the town khas mahal clerk	500
Contribution for passages of officers transferred to or from other Governments, departments, etc.	..
Other recoveries	2,500
Total	**3,10,000**

DETAILED ACCOUNT No. VIIC.—LAND REVENUE—MISCELLANEOUS.

Record-room receipts	2,000
Miscellaneous receipts in Chittagong Hill Tracts not connected with Government estates	..
Miscellaneous receipts in other districts not connected with Government estates	2,10,000
Recovery of occupier's share of Municipal taxes in part III estates in districts other than Chittagong Hill Tracts	45,000
Total	**2,57,000**

VIII.—Provincial Excise.

	Detailed Account No.	Budget Estimate, 1937-38.
		Rs.
Country Spirits	**VIIIA**	**41,50,000**
Country fermented liquors	**VIIIB**	**15,59,000**
Malt liquor (Beers)	**VIIIC**	**2,22,000**
Wines and Spirits (foreign liquors other than beers, medicated wines and commercial spirits)	**VIIID**	**7,80,000**
Receipts from commercial spirits (including denatured spirits and medicated wines)	**VIIIE**	**7,00,000**
Opium	**VIIIF**	**34,26,000**
Duties on medicinal and toilet preparations containing alcohol, opium, etc.		**50,000**
Hemp and other drugs	**VIIIG**	**28,00,000**
Receipts from distilleries		**4,000**
Fines, confiscations and miscellaneous	**VIIIH**	**86,000**
Recoveries of overpayments		**3,000**
Collection of payments for services rendered		**20,000**
Total ..		**1,38,00,000**
Deduct—**Refunds**		**1,00,000**
NET TOTAL ..		**1,37,00,000**

Detailed Account No. VIIIA.—Country spirits.

Country spirits—	
License fees	8,50,000
Duty	33,00,000
Total ..	41,50,000

Detailed Account No. VIIIB.—Country fermented liquors.

Pachwai—	
Home-brewing license fees, annual and special	90,000
Shop license fees	7,50,000
Toddy—	
Tree-tax	3,75,000
Shop license fees	3,44,000
Total ..	**15,59,000**

Detailed Account No. VIIIC.—Malt liquor.

License fees	2,12,000
Duty	10,000
Total ..	**2,22,000**

Detailed Account No. VIIID.—Wines and spirits (foreign liquors other than beers, medicated wines and commercial spirits).

	Budget Estimate, 1937-38.
	Rs.
License fees	2,40,000
Duty	5,40,000
Total ..	**7,80,000**

Detailed Account No. VIIIE.—Receipts from commercial spirits including denatured spirits and medicated wines.

License fees for medicated wines	10,000
License fees for commercial spirits	10,000
Duty on spirits used in manufacture of medicines, and on rectified spirits and absolute alcohol used for medical purposes	4,80,000
Duty on spirits used for other commercial, scientific or industrial purposes ..	2,00,000
Total ..	**7,00,000**

Detailed Account No. VIIIF.—Opium.

License fees	10,50,000
Duty	18,75,000
Sale-proceeds (cost price of opium)	5,00,000
Fees for morphia licenses and for permits for manufacture and sale of medicinal preparations of opium (Druggists' permits)	1,000
Total ..	**34,26,000**

Detailed Account No. VIIIG.—Hemp and other drugs.

Ganja—	
License fees	11,60,000
Duty	14,30,000
Bhang—	
License fees	80,000
Duty	30,000
Medicinal preparation of hemp drugs (Druggists' permits)	1,000
Charas—	
License fees	44,000
Duty	55,000
Total ..	**28,00,000**

Detailed Account No. VIIIH.—Fines, confiscations and miscellaneous.

Fines and forfeitures	46,500
Other sources	39,000
License fees for the sale of cocaine and its allied drugs	500
Total ..	**86,000**

IX.—STAMPS.

	Detailed Account No.	Budget Estimate, 1937-38.
A—Non-Judicial.		Rs.
Stamp duties on Bills of exchange, cheques and other commercial documents	IXA	**8,00,000**
Sale of other non-judicial stamps	IXA	**74,00,000**
Duty on impressing documents	**IXB**	**1,00,000**
Fines and penalties		**25,000**
Miscellaneous		**3,50,000**
Recoveries from other Governments for stamps supplied from Provincial Stamps Stores		..
Total ..		**86,75,000**
Deduct—**Refunds** ..		**6,60,000**
Net Total, Non-Judicial		**80,15,000**
B—Judicial.		
(i) Court fees—		
Court fees realised in stamps		**2,21,25,000**
Sale of stamps		**7,25,000**
Fines and penalties		**9,000**
Miscellaneous		**1,000**
(ii) Other receipts—Recoveries from other Governments for stamps supplied from Provincial Stamps Stores ..		..
Total		**2,28,60,000**
Deduct—**Refunds** ..		**1,10,000**
Net Total, Judicial		**2,27,50,000**
Total ..		**3,07,65,000**

DETAILED ACCOUNT NO. IXA—SALE OF STAMPS.

Stamp duties on bills of exchange, cheques and other commercial documents—	
Foreign bill stamps	1,50,000
Bills of exchange or hundi stamps	50,000
Share transfer stamps	6,00,000
Total ..	**8,00,000**
Sale of other non-judicial stamps—	
(*a*) New revenue stamps	9,50,000
(*b*) Other stamps	64,70,000
Deduct—Receipts under the Indian Motor Vehicles Act collected in stamps ..	20,000
Total	**74,00,000**

DETAILED ACCOUNT NO. IXB.—DUTY OF IMPRESSING DOCUMENTS.

Duty recovered under rules 8 and 11 of the Indian Stamps Act of 1925 ..	55,000
Duty on documents voluntarily brought for adjudication	30,000
Duty on unstamped or insufficiently stamped documents	15,000
Other items	..
Total	**1,00,000**

X—Forest.

	Detailed Account No.	Budget Estimate, 1937-38.
I—Timber and other produce removed from the forest by Government agency	**XA and XD**	**2,40,000**
II—Timber and other produce removed from the forests by consumers or purchasers	**XB and XE**	**15,20,000**
III—Drift and waif wood and confiscated forest produce	..	**6,000**
V—Miscellaneous	**XC and XF**	**1,18,000**
Total ..	..	**18,84,000**
Deduct—**Refunds .. ..**	..	**61,000**
Total Receipts	..	**18,23,000**

Northern Circle.

I—Timber and other produce removed from the forests by Government agency	**XA**	**1,98,000**
II—Timber and other produce removed from the forests by consumers or purchasers	**XB**	**6,80,000**
III—Drift and waif wood and confiscated forest produce	..	**2,000**
V—Miscellaneous	**XC**	**51,000**
Total ..	..	**9,31,000**
Deduct—**Refunds ..**	..	**1,000**
NET TOTAL	..	**9,30,000**

DETAILED ACCOUNT No. XA.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY.

	Budget Estimate, 1937-38.
	Rs.
I—Timber and other produce removed from the forests by Government agency—	
(*a*) Timber	1,79,000
(*b*) Firewood and charcoal	15,000
(*c*) Bamboos	300
(*d*) Grass and other minor produce	3,700
Sandal wood	..
Total ..	**1,98,000**

DETAILED ACCOUNT No. XB.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS.

II—Timber and other produce removed from the forests by consumers or purchasers—	
(*a*) Timber	4,89,000
(*b*) Firewood and charcoal	1,40,000
(*c*) Bamboos	4,000
(*d*) Grazing and fodder grass	22,000
(*e*) Other minor produce	25,000
(*f*) Commutation fee	..
(*g*) Other items	..
(*h*) Forest stamps	..
Total ..	**6,80,000**

DETAILED ACCOUNT No. XC.—MISCELLANEOUS.

V—Miscellaneous—	
(*a*) Fines and forfeitures	500
(*b*) Other sources	50,500
Total ..	**51,000**

SOUTHERN CIRCLE.

	Detailed Account No.	Budget Estimate, 1937-38.
		Rs.
I—Timber and other produce removed from the forests by Government agency	**XD**	**42,000**
II—Timber and other produce removed from the forests by consumers or purchasers	**XE**	**8,40,000**
III—Drift and waif wood and confiscated forest produce ..	..	**4,000**
V—Miscellaneous	**XF**	**67,000**
Total ..	..	**9,53,000**
Deduct—**Refunds** ..	..	**60,000**
Total Receipts ..	..	**8,93,000**

DETAILED ACCOUNT No. XD.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY.

I—Timber and other produce removed from the forests by Government agency—	
(*a*) Timber	30,000
(*b*) Firewood and charcoal	10,000
(*c*) Bamboos	500
(*d*) Grass and other minor produce	1,500
Sandal wood	..
Total	**42,000**

DETAILED ACCOUNT No. XE.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS.

II—Timber and other produce removed from the forests by consumers or purchasers—	
(*a*) Timber	4,40,000
(*b*) Firewood and charcoal	1,20,000
(*c*) Bamboos	1,30,000
(*d*) Grazing and fodder grass	8,000
(*e*) Other minor produce	1,50,000
(*f*) Commutation fees	21,000
(*g*) Other items	..
(*h*) Forest stamps	..
Deduct—Share of receipts of Barkal toll station payable to Assam Government	29,000
Total	**8,40,000**

DETAILED ACCOUNT No. XF.—MISCELLANEOUS.

V—Miscellaneous—	
(*a*) Fines and forfeitures	200
(*b*) Other sources	67,000
Deduct—Share of receipts of Barkal toll station payable to Assam Government	200
Total	**67,000**

XI.—Registration.

	Budget Estimate. 1937-38.
	Rs.
Fees for registering documents	21,64,000
Fees for copies of registered documents	85,000
Miscellaneous	1,55,000
Total	24,04,000
Deduct—Refunds	4,000
NET TOTAL	24,00,000

XII.—Receipts under Motor Vehicles Taxation Acts.

Receipts under the Indian Motor Vehicles Taxation Act	4,50,000
Receipts under the Provincial Motor Vehicles Taxation Act	16,10,000
Fees and other receipts	1,000
Receipts in England	..
Loss or gain by exchange	..
Total	20,61,000
Deduct—Refunds	30,000
NET TOTAL	20,31,000

XIII.—Other taxes and duties.

A—Taxes on luxuries including taxes on entertainments, amusements, betting and gambling—	
Entertainment Tax	7,25,000
Betting Tax	9,00,000
Totalisator	..
Bookmakers	..
Luxury Tax	..
B—Receipts from Electricity Duties—	
Fees under the Indian Electricity Rules, 1922, and fees for the electrical inspection of cinemas	25,000
Other receipts—	
Receipts under the Bengal Electricity Duty Act, 1935	16,50,000
C—Receipts from Tobacco Duties—	
Receipts under the Bengal Tobacco (Sales Licensing) Act, 1935	3,50,000
Total	36,50,000
Deduct—Refunds	1,000
NET TOTAL	36,49,000

XVI.—Subsidised companies.

Government share of surplus profits—	
Darjeeling-Himalayan Railway	41,000

XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.

		Budget Estimate, 1937-38.
A—Irrigation.		Rs.
Productive—		
Direct receipts		7,21,000
	Deduct—**Refunds**	**1,000**
	Total—Productive ..	**7,20,000**
A.—*Deduct*—Working expenses—		
A.-1—Extension and improvements		41,150
A.-2—Maintenance and repairs		1,31,600
A.-3—Establishment	Voted ..	1,37,300
	Charged ..	*27,500*
A.-4—Tools and plant		3,000
A.-5—Suspense		40,000
A.-6—Charges in England	Voted ..	..
	Charged ..	..
A.-7—Loss or gain by exchange		..
For rounding	Voted ..	—50
	Charged ..	*+500*
	Total	**3,81,000**
	Voted	3,53,000
	Charged ..	*28,000*
	Net receipts—Productive ..	**3,39,000**
Unproductive—		
Direct receipts		1,00,100
	Deduct—**Refunds**	**100**
	Total—Unproductive ..	**1,00,000**
Deduct—Working expenses—		
A.-8—Extensions and improvements		..
A.-9—Maintenance and repairs		54,000
A.-10—Establishment	Voted ..	72,700
	Charged ..	*14,000*
A.-11—Tools and plant		1,500
A.-12—Suspense		..
A.-13—Charges in England	Voted ..	..
	Charged ..	..
A.-14—Loss or gain by exchange	Voted ..	..
	Charged ..	..
For rounding (Voted)		—200
	Total	**1,42,000**
	Voted	**1,28,000**
	Charged ..	*14,000*
	Net receipts—Unproductive ..	**—42,000**
	Total—A—Irrigation	**2,97,000**

XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—*concld.*

	Budget Estimate, 1937-38.
	Rs.
B—Navigation, embankment and drainage works.	
Unproductive—	
Direct receipts	7,50,500
Deduct—**Refunds**	**500**
Receipts ..	**7,50,000**
B.—*Deduct*—Working expenses—	
B.-1—Extensions and improvements {New works / Works in progress} ..	1,00,000
B.-2—Maintenance and repairs	4,66,700
B.-3—Establishment — Voted ..	3,49,300
B.-3—Establishment — *Charged* ..	*1,38,000*
B.-4—Tools and plant	30,400
B.-5—Suspense	..
B.-6—Charges in England — Voted ..	..
B.-6—Charges in England — *Charged* ..	..
B.-7—Loss or gain by exchange	..
For rounding — Voted ..	−400
For rounding — *Charged* ..	..
Total	**10,84,000**
Voted ..	**9,46,000**
Charged ..	*1,38,000*
Net receipts—B Navigation, Embankment and Drainage Works ..	**−3,34,000**
TOTAL NET RECEIPTS XVII	**−37,000**

XVIII.—Irrigation, Navigation, Embankment and Drainage Wokrs for which no Capital Accounts are kept.

	Detailed Account No.	
A—Irrigation works.		
Direct receipts		4,000
Deduct—**Refunds**		
Total		**4,000**
B—Navigation, embankment and drainage works.		
Works for which neither Capital nor Revenue Accounts are kept—		
Direct receipts	**XVIIIA** ..	**1,31,500**
Deduct—**Refunds**		**500**
Total		**1,31,000**

DETAILED ACCOUNT NO. XVIIIA.—B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

	Budget Estimate, 1937-38.
	Rs.
Recoveries by Collector on account of lands benefited by embankments ..	80,000
Deduct—**Refunds**	
Total—B—Navigation, Embankment and Drainage Works	**2,11,000**
Total (XVIII) ..	**2,15,000**

XX.—INTEREST.

	Detailed Account No.	
Interest on loans and advances by the Provincial Government ..	**XXA** ..	**5,60,000**
Interest on arrears of revenue	..	**1,60,000**
Miscellaneous	..	**2,000**
Total ..	..	**7,22,000**
Deduct—**Refunds**	..	..
Net Total ..	..	**7,22,000**

DETAILED ACCOUNT NO. XXA.—INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.

Interest on loans to municipal and other corporations, etc. (excluding Presidency Corporations)	3,55,000
Interest on loans to landholders and other notabilities—	
(*a*) Kassimbazar Wards Estate	4,000
(*b*) Sushong Wards Estate	20,000
(*c*) Nawab of Dacca	21,000
Interest on advances to cultivators—	
(*a*) On loans under the Land Improvement Act, XIX of 1883 ..	1,40,000
(*b*) On loans under the Agriculturists Loans Act, XXII of 1884 ..	
(*c*) On loans to Co-operative Credit Societies	3,000
(*d*) On other advances	..
Interest on advances under special laws—	
(*a*) On drainage and embankment advances under Act VI of 1880, etc. ..	6,000
(*b*) On Bengal Agricultural and Sanitary Improvement Act ..	
Advances to Government Servants—	
(*a*) House Building advance	6,000
(*b*) Motor car advance	4,000
(*c*) Advances for the purchase of other conveyances	..
(*d*) Passage advance	..
Miscellaneous Loans and Advances—	
(*a*) On loans to *ex*-students of the Weaving Institute	1,000
(*b*) On miscellaneous loans	..
Total	**5,60,000**

XXI.—Administration of Justice.

	Detailed Account No.	Budget Estimate, 1937-38.
		Rs.
Sale-proceeds of unclaimed and escheated property ..	..	**35,000**
Court-fees realised in cash	..	**36,000**
General fees, fines and forfeitures	**XXIA** ..	**11,35,000**
Muktearship examination fees	..	**12,000**
Miscellaneous fees and fines	**XXIB** ..	**2,11,000**
Miscellaneous	..	**40,000**
Recoveries of overpayments	..	**6,000**
Collection of payments for services rendered	**XXIC** ..	**8,000**
Total	..	**14,83,000**
Deduct—**Refund** ..	..	**35,000**
NET TOTAL ..	..	**14,48,000**

Detailed Account No. XXIA.—General fees, fines and forfeitures.

	Rs.
Fees levied by Courts	4,000
Magisterial fines	6,90,000
Miscellaneous receipts of the High Court	3,58,000
Other items	45,000
Fees, fines and other receipts under the Bengal Cruelty to Animals Act, 1920 (Bengal Act I of 1920)	38,000
Total	**11,35,000**

Detailed Account No. XXIB.—Miscellaneous fees and fines.

	Rs.
Fees and commissions realised by the Administrator-General	1,60,000
Record-room receipts	16,000
Other miscellaneous fees and fines	35,000
Total	**2,11,000**

Detailed Account No. XXIC.—Collection of payments for services rendered.

	Rs.
Recoveries by Legal Remembrancer from private estates	2,000
Contribution for passages of officers transferred to or from other Governments, departments, etc.	2,000
Other receipts	4,000
Total	**8,000**

XXII.—Jails and Convict Settlements.

	Detailed Account No.	Budget Estimate, 1937-38.
		Rs.
Jails	..	**81,000**
Jail manufactures	**XXIIA** ..	**5,71,200**
Recoveries of overpayments	..	**1,000**
Collection of payments for services rendered	..	..
Loss or gain by exchange on Home transactions other than stores	..	..
Total	..	**6,53,200**
Deduct—**Refunds**	..	**200**
NET TOTAL ..	..	**6,53,000**

Detailed Account No. XXIIA.—Jail Manufactures.

Sale-proceeds of jail manufactures	5,35,200
Sale-proceeds of quinine packets	36,000
Miscellaneous	..
Total	**5,71,200**

XXIII.—Police.

	Detailed Account No.	Budget Estimate, 1937-38.
		Rs.
Contribution for Railway Police	..	..
Police supplied to Railways	**XXIIIA** ..	**8,600**
Police supplied to Public Departments, private companies and persons	..	**62,500**
Presidency Police	..	**5,76,000**
Cash receipts under the Arms Act	**XXIIIB** ..	**2,200**
Fees, fines and forfeitures	..	**26,000**
Recoveries of overpayments	**XXIIIC** ..	**9,700**
Collection of payments for services rendered	..	**30,000**
Miscellaneous	..	**86,000**
Receipts in England	..	..
Loss or gain by exchange	..	..
Total	..	**8,01,000**
Deduct—**Refunds**.. ..	..	**23,000**
NET TOTAL ..	..	**7,78,000**

Detailed Account No. XXIIIA.—Presidency Police.

Police supplied to private persons	1,05,000
Receipts under the Indian Motor Vehicles Act	..
Receipts under the Calcutta Vehicles Act	3,000
Receipts under the Calcutta Hackney-Carriage Act	68,000
Cattle-pound receipts	11,000
Fees, fines and forfeitures	21,000
Other items	3,68,000
Total	**5,76,000**

Detailed Account No. XXIIIB.—Fees, fines and forfeitures.

Cattle-pound receipts	5,000
Other fees and fines	21,000
Receipts under the Indian Police Act (Act V) of 1861	..
Total	**26,000**

Detailed No. XXIIIC.—Collection of payments for services rendered.

Contribution for passages of officers transferred to or from other Governments, departments, etc.	2,400
Recoveries from the Port Fund, Chittagong, on account of Port Police, Chittagong	9,700
Recoveries from the Cooch Behar estate on account of Eastern Bengal Railway Police	4,500
Other recoveries	13,400
Total	**30,000**

XXIV.—Ports and Pilotage.

	Budget Estimate, 1937-38.
	Rs.
Sale-proceeds of Vessels and Stores	1,400
Registration and other fees—	
Fees realised at the shipping office	..
Examination fees	4,000
Miscellaneous—	
Survey fees	64,800
Other items	52,000
Total	1,22,200
Deduct—Refunds	200
NET TOTAL ..	1,22,000

XXVI.—Education.

A. University—	
Fees, Government Arts Colleges	4,42,000
Fees, Government Professional Colleges	55,000
B. Secondary—	
Fees, Government Secondary Schools	5,30,000
C. Primary—	
Fees, Government Primary Schools	..
D. Special—	
Fees and other receipts, Government Special Schools	1,21,000
E. General—	
Contributions	3,000
Income from endowments	16,000
Recoveries of overpayments	14,000
Collection of payments for services rendered	2,000
Miscellaneous	2,80,000
Receipts in England	..
Loss or gain by exchange	..
Total	14,63,000
Deduct—Refunds	4,000
NET TOTAL ..	14,59,000

XXVII.—MEDICAL.

	Budget Estimate, 1937-38.
	Rs.
Medical School and College fees	3,05,000
Hospital receipts	3,20,000
Mental Hospital receipts	1,000
Sale of Medicines	200
Contributions	1,40,000
Income from endowments	25,000
Recoveries of overpayments	3,800
Collection of payments for services rendered	1,38,000
Miscellaneous—	
(i) **Transfer from Deposit account of grant from the Imperial Council of Agricultural Research**	13,000
(ii) **Other Miscellaneous Receipts**	90,000
Loss or gain by exchange	..
For rounding	..
Total	10,36,000
Deduct—**Refunds** ..	85,000
NET TOTAL ..	9,51,000

XXVIII.—PUBLIC HEALTH.

Sale-proceeds of sera and vaccines, etc.	45,000
Contributions	18,000
Income from endowments	
Recoveries of overpayments	7,000
Collection of payments for services rendered	50,000
Miscellaneous	55,000
Total	1,75,000
Deduct—**Refunds** ..	..
NET TOTAL ..	1,75,000

XXIX.—Agriculture.

		Budget Estimate, 1937-38.
		Rs.
Agricultural receipts	**XXIXA**	**1,44,000**
Recoveries of overpayments	..	..
Collection of payments for services rendered	..	..
Deduct—**Refunds** ..	..	**1,000**
Total	..	**1,43,000**

Detailed Account No. XXIXA—Agricultural Receipts.

Botanical and other public garden receipts	6,000
Receipts on account of public exhibition and fairs	..
Receipts on account of experimental cultivation	..
Experimental farms	51,000
Transfer from the Deposit account of grant from the Imperial Council of Agricultural Research	72,000
Transfer from the Deposit account of grant made by the Indian Central Jute Committee	11,000
Contributions	2,000
Miscellaneous	2,000
For rounding	..
Total ..	**1,44,000**

XXX—Veterinary.

Veterinary College and School fees	..	**30,000**
Other receipts	**XXXA**	**16,000**
Collection of payments for services rendered	**XXXB**	**85,300**
Deduct—**Refunds** ..	..	**300**
Total ..	..	**1,31,000**

DETAILED ACCOUNT No. XXXA—OTHER RECEIPTS.

	Budget Estimate, 1937-38.
	Rs.
Transfer from the Deposit Account of grant from the Imperial Council of Agricultural Research	8,000
Miscellaneous	8,000
Total ..	**16,000**

DETAILED ACCOUNT No. XXXB—COLLECTION OF PAYMENT FOR SERVICES RENDERED.

Leave contribution of officers lent to foreign service	300
Recoveries rom local bodies on account of pay of veterinary assistants ..	82,000
Recoveries from other Governments on account of Bengal Veterinary College ..	3,000
Total ..	**85,300**

XXXI.—CO-OPERATIVE CREDIT.

Audit fees	**4,00,000**
Miscellaneous receipts—	
Transfer from deposit account of grant for co-operative training ..	..
Transfer from deposit account of grant for the development of handloom industry	**1,15,000**
Other receipts	**7,000**
Deduct—**Refunds** ..	..
Total ..	**5,22,000**

XXXII.—Industries.

	Detailed Account No.	Budget Estimate, 1937-38.
		Rs.
Industries	**XXXIIA**	**1,58,000**
Cinchona plantations	**XXXIIB**	**12,17,000**
Indian School of Mines		..
Recoveries of overpayments		**1,000**
Collection of payments for services rendered		**10,000**
Total ..		**13,86,000**
Deduct—**Refunds**		**2,000**
NET TOTAL ..		**13,84,000**

Detailed Account No. XXXIIA.—Industries.

	Rs.
Transfer from deposit account of—	
Grant for the development of handloom industry	43,400
Grant for the development of sericultural industries	45,500
Other receipts—	
Receipts from industrial operations	55,800
Sericulture	13,300
Total	**1,58,000**

Detailed Account No. XXXIIB.—Cinchona Plantations.

	Rs.
Cinchona Plantations—	
Sale of Cinchona products other than quinine tablets	10,00,000
Sale of quinine tablets	2,00,000
Other receipts	17,000
Total ..	**12,17,000**

XXXVI—Miscellaneous Departments.

	Budget Estimate, 1937-38.
	Rs.
Labour and Emigration—	
Emigration fees (Internal)	100
Miscellaneous.	
Examination fees	**16,000**
Sale of stores and materials	..
Fees for the inspection of Steam Boilers—	
1. Fees	1,46,000
2. Miscellaneous	2,000
Total—Fees for the inspection of Steam Boilers	1,48,000
Administration of the Indian Partnership Act, 1932—	
1. Fees for registration of firms	4,500
2. Miscellaneous receipts	..
Total—Administration of the Indian Partnership Act, 1932	4,500
Miscellaneous	**9,000**
Loss or gain by exchange	..
Total ..	**1,77,600**
Deduct—**Refunds** ..	**1,600**
Total ..	**1,76,000**

XXXIX.—Civil Works.

Rents	**4,07,000**
Tolls on roads	**45,000**
Recoveries of expenditure	**60,000**
Transfer from Central Road Development account	**22,23,000**
Miscellaneous	**1,38,000**
Total ..	**28,73,000**
Deduct—**Refund** ..	**5,000**
Total ..	**28,68,000**

XLIV.—Receipts in aid of Superannuation.

	Detailed Account No.	Budget Estimate, 1937-38.
		Rs.
Contributions for pensions and gratuities ..	**XLI VA**	**1,52,000**
Miscellaneous		**1,63,500**
Loss or gain by exchange		..
For rounding ..		..
Total ..		**3,15,500**
Deduct—**Refunds** ..		**500**
NET TOTAL ..		**3,15,000**

Detailed Account No. XLIVA.—Contributions for pensions and gratuities.

	Rs.
Contributions of officers lent to foreign service	99,000
Contributions of persons employed in the management of private estates under Act X of 1892	
Recoveries towards cost of pensions relating to other Governments ..	53,000
Refund of gratuity	..
Total ..	**1,52,000**

XLV.—Stationery and Printing.

	Detailed Account No.	Budget Estimate, 1937-38.
		Rs.
Sale of plain paper used with stamps		**3,50,000**
Stationery receipts		**1,000**
Sale of Gazettes and other Government publications ..	**XLVA**	**73,000**
Other press receipts	**XLVB**	**70,000**
Receipts in England		**1,200**
Loss or Gain by exchange		..
Total ..		**4,95,200**
Deduct—**Refunds** ..		**200**
NET TOTAL ..		**4,95,000**

Detailed Account No. XLVA.—Sale of Gazettes and other Government publications.

Indian Law Reports	22,000
Gazettes and other publications	51,000
Total ..	**73,000**

Detailed Account No. XLVB.—Other Press Receipts.

Printing work done for other Governments	2,500
Miscellaneous	67,500
Total ..	**70,000**

XLVI.—Miscellaneous.

	Detailed Account No.	Budget Estimate, 1937-38.
		Rs.
Unclaimed deposits		5,95,000
Treasure trove		..
Sale-proceeds of Durbar presents		1,000
Sale of old stores and materials		6,000
Sale of lands and houses, etc.		..
Fees for Government audit		1,20,000
Contributions		..
Rents		13,000
Rates and taxes		1,000
Other fees, fines and forfeitures		10,000
Recoveries of overpayments		9,000
Collection of payments for services rendered ..	XLVIA	5,32,000
Miscellaneous	XLVIB	1,08,000
Loss or gain by exchange		..
Total ..		13,95,000
Deduct—Refunds ..		4,50,000
Net Total ..		9,45,000

DETAILED ACCOUNT NO. XLVI. A—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.

	Budget Estimate, 1937-38.
	Rs.
(1) Recoveries from District Boards on account of—	
(a) Proportionate cost of Cess Tauzi establishment	80,000
(b) Fixed cost for Cess Deputy Collector's pay	67,000
(c) Recoveries under section 99 of the Cess Act	1,000
(2) Leave contribution of officers lent to foreign service	14,000
(3) Contribution for passages of officers transferred to or from other Governments, departments, etc.	3,000
(4) General rate levied from private estates managed by Court of Wards ..	3,50,000
(5) Rates levied from private estates or lands for management by Government officers	6,000
(6) Other receipts	11,000
Total ..	**5,32,000**

DETAILED ACCOUNT NO. XLVI. B—MISCELLANEOUS.

Recoveries of law charges other than those in pauper suits	13,000
Staging bungalow receipts	6,000
Ferry receipts	1,000
Other items	88,000
Total ..	**1,08,000**

Miscellaneous adjustments between Central and Provincial Governments.

Reimbursement by the Central Government of the charges in connection with the provisions of the pilotage and non-pilotage establishments of the Bengal Pilot Service	Rs. ..

LI—Extraordinary Receipts.

	Budget estimate, 1937-38.
	Rs.
Sale of land	85,000
Sale of other Government Assets	..
Other items	..
Total ..	85,000
Deduct—Refunds	..
Total LI—Extraordinary Receipts ..	85,000

Debt, Deposits, etc.
Unfunded Debt.

	Rs.
STATE PROVIDENT FUNDS—	
General Provident Fund	59,14,000
I. C. S. Provident Fund	3,50,000
I. C. S. (Non-European Members) Provident Fund	51,000
Contributory Provident Fund	3,30,000
Other Miscellaneous Provident Fund	20,000
Total ..	66,65,000

Deposits of Local Funds.

	Rs.
OTHER FUNDS—	
Municipal Funds	54,00,000
Port and Marine Funds	60,000
Education Funds	21,00,000
Medical and Charitable Funds	1,30,000
Other Miscellaneous Funds	10,54,000
Total ..	87,44,000
Departmental and Judicial Deposits— Civil Deposits—	Rs.
Revenue Deposits	36,50,000
Civil Courts' Deposits	1,88,00,000
Criminal Courts' Deposits	1,90,000
Personal Deposits	2,85,00,000
Trust Interest Fund	3,00,000
Forest Deposit	1,000
Deposit for work done for public bodies or individuals	81,00,000
Deposits of the Jute Cess Fund	12,00,000
Deposits on account of cost price of Liquor, Ganja and Bhang ..	4,00,000
Public Works Deposits	3,72,000
Unclaimed General Provident Fund Deposits	1,000
Deposit Account of the grant made by the Indian Central Cotton Committee	4,000
Deposit Account of the grant made by the Imperial Council of Agricultural Research	93,000
Deposit Account of the grant by the Central Government for development of Sericulture Industry	46,000
Deposit Account of the grant by the Central Government for development of handloom industry	96,000
Deposit Account of the grant made by the Indian Central Jute Committee	11,000
Total ..	6,17,64,000

Loans and advances by the Provincial Governments.

Heads.	Budget estimate, 1937-38.
	Rs.
Advances—	
Advances Repayable—	
Civil Advances—	
Advances for the purchase of passages	2,000
Objection-book Advances	3,12,000
Special Advances	40,000
Forest Advances	9,50,000
Public Works Advances	30,000
Other advances	30,000
Permanent Advances—	
Permanent Advances, Civil	6,000
Accounts with Foreign Governments and Indian States	5,000
Total ..	13,75,000
Loans to Municipalities, Port Funds, etc.	
Loans to Municipalities	1,52,000
Loans to Land-holders and other Notabilities	1,08,000
Loans to District and other Local Fund Committees	36,000
Advances under Special Laws	36,000
Advances to Cultivators	22,07,000
Miscellaneous Loans and Advances	20,000
Total ..	25,59,000
Advances to Government Servants.	
House-building Advances	73,000
Advances for the purchase of motor cars	90,000
Passage Advances	2,000
Total ..	1,65,000
Total Loans and Advances by the Provincial Governments ..	27,24,000

GRANT No. 1

Land Revenue

(Head of Account:—7—Land Revenue)

Voted Rs. 36,12,000 *Charged Rs. 1,58,000*

Total Rs. 37,70,000

Abstract Account.

		Budget Estimate, 1937-38.
		Rs.
A—Charges of Administration—		
A-1—Pay of officers	**Voted**	**47,400**
	Charged	*33,230*
A-2—Pay of Establishment	**Voted**	**4,32,104**
	Charged	*15,625*
A-3—Allowances, honoraria, etc.	**Voted**	**40,600**
	Charged	*7,240*
A-4—Contingencies	**Voted**	**95,740**
	Charged	*500*
A-5—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	**Voted**	**1,12,000**
	Charged	..
For rounding	**Voted**	**−844**
	Charged	*+405*
Total A		**5,60,000**
	Voted	**5,03,000**
	Charged	*57,000*
B—Management of Government Estates—		
B-1—Pay of officers	**Voted**	**52,740**
	Charged	*9,000*
B-2—Pay of Establishment	**Voted**	**4,34,100**
	Charged	..
B-3—Allowances, honoraria, etc.	**Voted**	**84,130**
	Charged	*500*
B-4—Contingencies	**Voted**	**4,30,750**
	Charged	..
B-5—Losses	**Voted**	..
	Charged	..
B-6—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	**Voted**	..
	Charged	..
For rounding	**Voted**	**+280**
	Charged	*+500*
Total B		**10,12,000**
	Voted	**10,02,000**
	Charged	*10,000*

II.—ABSTRACT ACCOUNT—*contd.*

		Budget Estimate, 1937-38.
		Rs.
C—Charges on account of Land Revenue Collections (*Charged*)	..	*26,000*
D—Survey, Settlement and Record operations—		
D-1—Pay of officers	Voted ..	2,02,876
	Charged	*45,775*
D-2—Pay of Establishment	Voted ..	5,64,755
	Charged	..
D-3—Allowances, honoraria, etc.	Voted ..	99,705
	Charged	*10,850*
D-4—Contingencies	Voted ..	9,72,999
	Charged	..
D-5—Losses	Voted ..	..
	Charged	..
D-6—*Add*—Establishment charges payable to other Governments, Departments, etc. ..	Voted ..	..
	Charged	..
D-7—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	Voted ..	2,000
	Charged	..
D-8—Lump provision for minor operations, etc. (Voted)	..	40,000
For rounding ..	Voted ..	−335
	Charged	*−625*
Total D		19,34,000
	Voted ..	18,78,000
	Charged	*56,000*
E—Land Records—		
E-1—Pay of officers	Voted ..	22,796
	Charged	..
E-2—Pay of Establishment	Voted ..	60,020
	Charged	..
E-3—Allowances, honoraria, etc.	Voted ..	3,540
	Charged	..
E-4—Contract contingencies (Voted)	..	1,500
E-5—Other contingencies (Voted)	..	4,950
E-6—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	Voted ..	..
	Charged	..
For rounding	Voted ..	1,194
	Charged	..
Total E	..	94,000
	Voted ..	94,000
	Charged	..

II.—Abstract Account—*concld.*

		Budget Estimate, 1937-38.
		Rs.
F—Assignments and compensations	**Voted** ..	**1,06,000**
	Charged ..	..
G—Charges in England	**Voted** ..	**29,000**
	Charged ..	*9,000*
H—Loss or gain by exchange	**Voted** ..	..
	Charged ..	..
For rounding ..	**Voted** ..	..
	Charged ..	..
TOTAL GRANT No. 1 ..	..	**37,70,000**
	Voted ..	**36,12,000**
	Charged ..	*1,58,000*

III.—Detailed Account No. 7A—Charges of Administration.

		Budget Estimate, 1937-38.
		Rs.
A—CHARGES OF ADMINISTRATION.		
Summary.		
(*a*) **General establishment**	**Voted** ..	**3,01,000**
	Charged ..	*37,800*
(*b*) **Partition establishment**	**Voted** ..	**88,000**
	Charged ..	..
(*c*) **Record-room establishment**	**Voted** ..	**24,000**
	Charged ..	*200*
(*d*) **Kanungo establishment**	**Voted** ..	**90,000**
	Charged ..	*19,000*
(*e*) **Road-cess, valuation and revaluation establishment**	**Voted** ..	..
	Charged ..	..
Total ..		**5,60,000**
	Voted ..	**5,03,000**
	Charged ..	*57,000*

III.—Detailed Account No. 7A—Charges of Administration—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		DETAILS.	
		(*a*) **General establishment.**	
		(*i*) *Land Acquisition Establishment.*	
A-1—Pay of officers ..	4	Land Acquisition Officers (Rs. 2,350 and less)—	
		Voted	29,200
		Charged	*33,230*
		Total Pay of officers ..	**62,430**
A-2—Pay of establishment ..	44	Clerks (Rs. 300 and less)	61,000
	39	Servants (Rs. 18 and less)	8,200
		Temporary establishment	27,000
		Total Pay of establishment ..	**96,200**
A-3—Allowances, honoraria, etc.		Travelling allowance—	
		Voted	10,000
		Charged	*960*
		House-rent and other allowances--	
		Voted	600
		Charged	*1,480*
		Total Allowances, honoraria, etc. ..	**13,040**
A-4—Contingencies ..		Law charges	..
		Liveries to peons	..
		Purchase of typewriters	350
		Purchase of books, etc.	100
		Rents, rates and taxes	9,690
		Other contingent charges	4,000
		Total Contingencies ..	**14,140**
		For rounding—	
		Voted	**−140**
		Charged	*+330*
		Total (*i*) Land Acquisition Establishment ..	**1,86,000**
		Voted ..	**1,50,000**
		Charged ..	*36,000*
		Carried over	1,86,000

III.—DETAILED ACCOUNT NO. 7A—CHARGES OF ADMINISTRATION—*contd*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		Brought forward	1,86,000
		(ii) Certificate establishment.	
A-2—Pay of establishment ..	60	Clerks (80 and less)	34,000
	7	Servants (19 and less)	1,400
		Temporary establishment—	
		Voted ..	1,11,000
		Charged ..	1,680
		Total Pay of establishment ..	**1,48,080**
A-3—Allowances, honoraria, etc.		Travelling allowance	400
		House-rent and other allowances—	
		Voted ..	500
		Charged ..	..
		Total Allowances, honoraria, etc. ..	**900**
A-4—Contingencies.		Other contingent charges	4,000
		For rounding—	
		Voted ..	**—300**
		Charged ..	*+120*
		Total *(ii)* Certificate Establishment ..	**1,52,800**
		Voted ..	**1,51,000**
		Charged ..	*1,800*
		Total *(a)* General Establishment ..	**3,38,800**
		Voted ..	**3,01,000**
		Charged ..	*37,800*
		(b) **Partition Establishment.**	
A-1—Pay of officers ..	11	Deputy and Sub-Deputy Collectors (650 and less).	7,000
A-2—Pay of establishment ..	8	Clerks (90 and less)	5,400
	3	Servants (19 and less)	600
		Measuring establishment	5,000
		Temporary establishment	36,000
		Total Pay of establishment ..	**47,000**
A-3—Allowances, honoraria, etc.		Travelling allowance	2,000
		House rent and other allowances ..	200
		Total Allowances, honoraria, etc. ..	**2,200**
A-4—Contingencies		Refunds	300
		Rents, rates and taxes	1,600
		Other contingent charges	30,000
		Total Contingencies ..	**31,900**
		For rounding (voted) ..	—100
		Total *(b)* Partition Establishment (voted) ..	**88,000**

III.—DETAILED ACCOUNT NO. 7A—CHARGES OF ADMINISTRATION—*contd.*

			Budget Estimate, 1937-38.
			Rs.
	(c) Record-room Establishment.		
A-2—Pay of establishment	Establishment—		
		Voted ..	12,504
		Charged ..	..
A-3—Allowances, honoraria, etc.	House-rent and other allowances—		
		Voted ..	100
		Charged ..	..
A-4—Contingencies.	Other contingent charges—		
		Voted ..	11,300
		Charged ..	*200*
	Total Contingencies	..	**11,500**
	For rounding—		
		Voted ..	+96
		Charged ..	..
	Total (a) Record-room Establishment	.	**24,200**
		Voted .	**24,000**
		Charged ..	*200*

III.—DETAILED ACCOUNT NO. 7A—CHARGES OF ADMINISTRATION—*contd.*

	Number. 1937-38.			Budget Estimate, 1937-38.
				Rs.
		(*d*) **Kanungo Establishment.**		
A-2—Pay of establishment	52	Executive subordinates (160 and less)—		
		Voted	..	62,000
		Charged	..	*10,900*
	51	Servants (45 and less)—		
		Voted	..	7,300
		Charged	..	*2,200*
		Temporary establishment—		
		Voted	..	500
		Charged	..	*845*
		Total Pay of establishment	..	**83,745**
A-3—Allowances, honoraria, etc.		Travelling allowance—		
		Voted	..	20,000
		Charged	..	*3,400*
		House-rent and other allowances—		
		Voted	..	300
		Charged	..	*1,400*
		Total Allowances, honoraria, etc.	..	**25,100**
A-4—Contingencies		Purchase of books (Voted) ..	..	..
		Other contingent charges—		
		Voted	..	300
		Charged	..	*300*
		Total Contingencies	..	**600**
		For rounding—		
		Voted	..	—400
		Charged	..	*—45*
		Total (*d*) **Kanungo Establishment**	..	**1,09,000**
		Voted	..	**90,000**
		Charged	..	*19,000*

III.—Detailed Account No. 7A—Charges of Administration—*contd.*

	Number. 1937-38.			Budget Estimate, 1937-38.
				Rs.
		(*e*) Roads Cess Valuation and Revaluation Establishment.		
A-1—Pay of officers	3	Deputy and Sub-Deputy Collectors (450 and less) (Voted)		11,200
A-2—Pay of establishment	2	Clerks (150 and less)—		
			Voted ..	1,800
			Charged ..	..
	2	Servants (21 and less)—		
			Voted ..	400
			Charged ..	..
		Temporary establishment—		
			Voted ..	58,000
			Charged ..	..
		Total Pay of establishment ..		**60,200**
A-3—Allowances, honoraria, etc.		Travelling allowance—		
			Voted ..	6,200
			Charged ..	..
		House-rent and other allowances—		
			Voted ..	300
			Charged ..	..
		Total Allowances, honoraria, etc. ..		**6,500**
A-4—Contingencies		Purchase of books (Voted)		..
		Other contingent charges—		
			Voted ..	34,100
			Charged ..	..
		For rounding—		
			Voted ..	..
			Charged ..	..
		Total (*e*) Roads Cess Valuation and Revaluation Establishment		**1,12,000**
			Voted ..	**1,12,000**
			Charged ..	..

III.—DETAILED ACCOUNT NO. 7A—CHARGES OF ADMINISTRATION—*concld.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
A-5—Deduct—Establishment charges recoverable from other Governments, Departments, etc.		*Deduct*—Recoveries from District Boards—	
		(*a*) On account of road cess valuation and revaluation establishment—	
		Voted	**57,000**
		Charged	..
		(*b*) On account of actual cost of travelling allowance and contingencies of the amalgamated cess establishment—	
		Voted	**55,000**
		Charged	..
		Total ..	**1,12,000**
		Net Total ..	..
		Voted ..	..
		Charged ..	..

III.—DETAILED ACCOUNT NO. 7B—MANAGEMENT OF GOVERNMENT ESTATES.

		Budget Estimate, 1937-38.
		Rs.
B—Management of Government Estates.		
SUMMARY.		
(a) Collection of Revenue	**Voted** ..	**6,78,000**
	Charged	*10,000*
(b) Outlay on improvements	**Voted** ..	**1,50,000**
	Charged	..
(c) Rates, etc.	**Voted** ..	**57,000**
	Charged	..
(d) Capital expenditure for colonisation, etc.	**Voted** ..	**1,17,000**
	Charged	..
Total ..		**10,12,000**
	Voted ..	**10,02,000**
	Charged	*10,000*

III.—DETAILED ACCOUNT NO. 7B—MANAGEMENT OF GOVERNMENT ESTATES—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		DETAILS.	
		(a) Collection of Revenue.*	
B-1—Pay of officers ..	14	Deputy and Sub-Deputy Collectors (750 and less)—	
		Voted	46,360
		Charged	*9,000*
		Total Pay of officers ..	**55,360**
B-2—Pay of establishment ..	128	Executive subordinates (160 and less)—	
		Voted	1,12,200
		Charged	..
	218	Clerks (80 and less)—	
		Voted	1,42,000
		Charged	..
	405	Servants (21 and less)—	
		Voted	74,700
		Charged	..
B-2—Pay of establishment ..	..	Temporary establishment—	
		Voted	85,300
		Charged	..
		Total Pay of establishment ..	**4,14,200**
B-3—Allowances, honoraria, etc.	..	Travelling allowances—	
		Voted	68,000
		Charged	..
		House-rent and other allowances—	
		Voted	7,300
		Charged	*500*
		Total Allowances, honoraria, etc. ..	**75,800**

*The expenditure relates to Part III estates held direct by Government.

III.—Detailed Account No. 7B—Management of Government Estates—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		DETAILS—*contd.*	
		(a) Collection of Revenue—*contd.**	
B-4—Contingencies		Commission on collection of rents—	
		Voted	47,600
		Charged	..
		Rents, rates and taxes—	
		Voted	7,700
		Charged	..
		Other contingent charges—	
		Voted	86,800
		Charged	..
		Total Contingencies ..	**1,42,100**
B-5—Losses		Losses	..
		For rounding—	
		Voted	+40
		Charged	*+500*
		Total (a) Collection of Revenue	**6,88,000**
		Voted ..	**6,78,000**
		Charged ..	*10,000*

*The expenditure relates to Part III estates held direct by Government.

III.—Detailed Account No. 7B—Management of Government Estates—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		(*b*) **Outlay on Improvements.***	
B-1—Pay of officers ..		Pay of officers—	
		Voted	600
		Charged	..
B-2—Pay of establishment ..		Sub-overseers, etc.—	
		Voted	3,900
		Charged	..
B-3—Allowances, honoraria, etc.		Travelling allowance—	
		Voted	900
		Charged	..
		House-rent and other allowances—	
		Voted	700
		Charged	..
		Total Allowances, honoraria, etc. ..	**1,600**
B-4—Contingencies ..		Sanitary improvements—	
		Voted	56,500
		Charged	..
		Agricultural improvements—	
		Voted	43,400
		Charged	..
		Other contingent charges—	
		Voted	44,000
		Charged	..
		Total Contingencies	**1,43,900**
		Total (*b*) Outlay on Improvements	**1,50,000**
		Voted	**1,50,000**
		Charged	..
		(*c*) **Rates, etc.**	
B-5—Contingencies ..		Taxes, etc.—	
		Voted	50,360
		Charged	..
		Other contingent charges— Voted	6,260
		Charged	.
		For rounding— Voted	+380
		Charged	..
		Total (*c*) Rates, etc.	**57,000**

*The expenditure relates to Part III estates held direct by Government.

III.—Detailed Account No. 7B—Management of Government Estates—*concld.*

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		(*d*) **Capital Expenditure for Colonization, etc,***	
B-1—Pay of officers ..		Colonization officers—	
		Voted	5,780
		Charged	..
B-2—Pay of establishment ..		Establishment—	
		Voted	16,000
		Charged	..
B-3—Allowances, honoraria, etc.		Travelling allowances—	
		Voted	5,550
		Charged	..
		House-rent and other allowances—	
		Voted	1,680
		Charged	..
		Total Allowances, honoraria, etc. ..	**7,230**
B-4—Contingencies ..		Sanitary improvements—	
		Voted	12,000
		Charged	..
		Agricultural improvements—	
		Voted	62,000
		Charged	..
		Purchase of land and estates (voted) ..	3,130
		Petty construction and repairs—	
		Voted	5,100
		Charged	..
		Other contingent charges—	
		Voted	5,900
		Charged	..
		Total Contingencies ..	**88,130**
		For rounding—	
		Voted	—140
		Charged	..
		Total (*d*) Capital expenditure for Colonization, etc.	**1,17,000**
		Voted	**1,17,000**
		Charged	..

*The expenditure relates to Part III estates held direct by Government.

III.—Detailed Account No. 7D—Survey, Settlement and Record Operations.

			Budget Estimate, 1937-38.
D—SURVEY, SETTLEMENT AND RECORD OPERATIONS.			Rs.
SUMMARY.			
(a) **Controlling office**		**Voted** ..	**35,000**
		Charged	..
(b) **Drawing office**		**Voted** ..	**67,000**
		Charged	..
(c) **Major settlement operations**		**Voted** ..	**13,52,000**
		Charged	*56,000*
(d) **Minor settlement operations**		**Voted** ..	**3,28,000**
		Charged	..
(e) **Major survey operations**		**Voted** ..	**96,000**
		Charged	..
(f) **Minor survey operations**		**Voted** ..	..
		Charged	..
	Total	..	**19,34,000**
		Voted ..	**18,78,000**
		Charged	*56,000*

	Number. 1937-38.	DETAILS. D—SURVEY, SETTLEMENT AND RECORD OPERATION.	
		(a) **Controlling Office.**	
D.1—Pay of officers ..		Director of Surveys—	
		Voted	9,774
		Charged	..
		Other officers—	
		Voted	1,624
		Charged	..
		Total Pay of officers	**11,398**
D.2—Pay of establishment ..		Executive Subordinates	..
		Clerks	16,600
		Servants	2,100
		Temporary establishment ..	..
		Total Pay of establishment	**18,700**
		Carried over ..	30,098

III.—Detailed Account No. 7D—Survey, Settlement and Record Operations—*contd.*

		Budget Estimate, 1937-38.
		Rs.
	SURVEY, SETTLEMENT AND RECORD OPERATIONS—*contd.*	
	(*a*) **Controlling Office**—*concld.*	
	Brought forward ..	30,098
D-3—Allowances, honoraria, etc.	Travelling allowance—	
	Voted	2,000
	Charged	..
	House-rent and other allowances—	
	Voted	520
	Charged	..
	Total Allowances, honoraria, etc.	**2,520**
D-4—Contingencies ..	Mathematical instruments	..
	Purchase, carriage and repairs of tents, etc.	100
	Purchase of books	50
	Rents, rates and taxes	220
	Other contingent charges	2,200
	Total Contingencies	**2,570**
	Total (*a*) Controlling Office ..	**35,188**
	For rounding—	
	Voted	—188
	Charged	..
	Net Total ..	**35,000**
	Voted ..	**35,000**
	Charged	..

III.—Detailed Account No. 7D—Survey, Settlement and Record Operations—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		OTHER HEADQUARTERS ESTABLISHMENT.	
		(*b*) **Drawing Office.**	
D-1—Pay of officers ..		Gazetted officer—	
		Voted	8,610
		Charged	..
D-2—Pay of establishment ..		Skilled labour	28,377
		Clerks	7,951
		Servants	2,384
		Temporary establishment—	
		Voted	7,700
		Charged	..
		Total Pay of establishment ..	**46,412**
D-3—Allowances, honoraria, etc.		Travelling allowance (voted)	..
		House-rent and other allowances—	
		Voted	1,512
		Charged	..
D-4—Contingencies ..		Customs duty on imported stores (Voted) ..	150
		Purchase of instruments (voted)	100
		Purchase of books (voted)	..
		Rents, rates and taxes (voted)	1,250
		Other contingent charges—	
		Voted . ..	11,300
		Charged	..
		Total Contingencies ..	**12,800**
		Total (*b*) Drawing Office ..	**69,334**

III.—Detailed Account No. 7D—Survey, Settlement and Record Operations—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38.
		Other headquarters establishment—*concluded.*	Rs.
D-5—Add—Establishment charges payable to other Governments, Departments, etc.		*Add*—Share of the cost of the Controlling Office—	
		Voted	..
		Charged	..
D-6—Deduct—Establishment charges recoverable from other Governments, Departments, etc.		*Deduct*—Recoveries on account of supply of maps to other departments	2,000
		For rounding—	
		Voted	−334
		Charged	..
		Net Total	67,000
		Voted	67,000
		Charged	..
		Survey and Settlement Parties.	
		(*a*) **Major Settlement Operations.**	
D-1—Pay of officers ..		Settlement Officers—	
		Voted	6,850
		Charged	*24,825*
		Other gazetted officers—	
		Voted	1,11,743
		Charged	*20,950*
		Total Pay of officers ..	1,64,368
D-2—Pay of establishment		Office establishment	31,118
		Peons	2,469
		Field Establishment—	
		Executive subordinates—	
		Voted	3,16,539
		Charged	..
		Peons	7,855
		Total Pay of establishment ..	3,57,981

III.—Detailed Account No. 7D—Survey, Settlement and Record Operations—*contd.*

		Budget Estimate, 1937-38.
		Rs.
	(c) **Major Settlement Operations.**—*Concluded.*	
D-3—Allowances, honoraria, etc.	Travelling allowance—	
	Voted	57,445
	Charged	*10,400*
	House-rent and other allowances—	
	Voted	98
	Charged	..
	Remuneration to copyists (Voted)	4,680
	Cost of passages granted under Superior Civil Service Rules, 1924 (*charged*)	*450*
	Total Allowances, honoraria, etc. ..	**73,073**
D-4—Contingencies ..	Job work	7,12,195
	Purchase of tents, stores, etc.	25,611
	Purchase of books	176
	Rents, rates and taxes	6,770
	Other contingent charges	68,115
	Total Contingencies ..	**8,12,867**
D-5—Losses	Losses (Voted)	..
	Total	**14,08,289**
	For rounding { Voted ..	+336
	{ *Charged*	*−625*
	Total (c) Major Settlement Operations ..	**14,08,000**
	Voted ..	**13,52,000**
	Charged	*56,000*

III.—Detailed Account No. 7D—Survey, Settlement and Record Operations—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38.
		(*d*) **Minor Settlement Operations.**	Rs.
D-1—Pay of officers ..		Settlement and Assistant Settlement Officers—	
		Voted	55,657
		Charged	..
D-2—Pay of establishment		Office establishment—	
		Voted	9,897
		Charged	..
		Peons—	
		Voted	568
		Charged	..
		Field establishment—	
		Executive subordinates—	
		Voted	62,345
		Charged	..
		Peons—	
		Voted	1,368
		Charged	..
		Total Pay of Establishment ..	74,178
		Carried over ..	1,29,835

III.—Detailed Account No. 7D—Survey, Settlement and Record Operations—*contd.*

		Budget Estimate, 1937-38.
	(*d*) **Minor Settlement Operations**—*Concluded.*	Rs.
	Brought forward ..	1,29,835
D-3—Allowances, honoraria, etc.	Travelling allowance—	
	Voted	21,315
	Charged	..
	House-rent and other allowances—	
	Voted	72
	Charged	..
	Remuneration to copyists—	
	Voted	455
	Charged	..
	Total Allowances, honoraria, etc. ..	**21,842**
D-4—Contingencies ..	Job work—	
	Voted	1,12,759
	Charged	..
	Purchase of books—	
	Voted	55
	Charged	..
	Rents, rates and taxes—	
	Voted	4,460
	Charged	..
	Other contingent charges—	
	Voted	18,858
	Charged	..
	Total Contingencies ..	**1,36,132**
	Total	**2,87,809**
	Voted	2,87,809
	Charged	..
	Carried over ..	2,87,809

III.—Detailed Account No. 7D—Survey, Settlement and Record Operations—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		(*d*) **Minor Settlement Operations**—*Concluded.*	
		Brought forward	2,87,809
D.-5—Lump provision for minor operations, etc.		Lump provision for advances recoverable and Minor Operations—	
		Voted	40,000
		Charged	..
		For rounding—	
		Voted	+191
		Charged	..
		Total (*d*) **Minor Settlement Operations**	**3,28,000**
		Voted	**3,28,000**
		Charged	..
		PROFESSIONAL SURVEY PARTIES.	
		(*e*) **Major Survey Operations.**	
D.-1—Pay of officers ..	..	Gazetted officers—	
		Voted	8,618
		Charged	..
D.-2—Pay of establishment		Executive subordinates—	
		Voted	13,132
		Charged	..
		Skilled labour—	
		Voted	23,000
		Charged	..
		Clerks	864
		Servants	1,488
		Temporary establishment—	
		Voted	29,000
		Charged	..
		Total Pay of establishment ..	**67,484**
		Carried over	76,102

III.—Detailed Account No. 7D—Survey, Settlement and Record Operations—*concld.*

		Budget Estimate, 1937-38.
	(e) **Major Survey Operations**—*concluded.*	Rs.
	Brought forward	76,102
D.-3—Allowances, honoraria, etc.	Travelling allowance—	
	Voted	10,000
	Charged	..
	House-rent and other allowances—	
	Voted	1,608
	Charged	..
	Total Allowances, honoraria, etc. ..	**11,608**
D.-4—Contingencies ..	Boundary marks—	
	Voted	400
	Charged	..
	Purchase and repair of instruments (voted)	500
	Purchase, carriage and repair of tents, stores, etc.—	
	Voted	3,000
	Charged	..
	Rents, rates and taxes—	
	Voted	730
	Charged	..
	Other contingent charges—	
	Voted	4,000
	Charged	..
	Total Contingencies ..	**8,630**
	Total ..	**96,340**
	For rounding—	
	Voted	−340
	Charged	..
	Total (e) **Major Survey Operations**	**96,000**
	Voted	**96,000**
	Charged	..

III.—Detailed Account No. 7E—Land Records.

		Budget Estimate, 1937-38.
		Rs.
SUMMARY.		
(a) **Superintendence**	**Voted** ..	**56,000**
	Charged	..
(b) **District charges**	**Voted** ..	**38,000**
	Charged	..
Total	..	**94,000**
	Voted ..	**94,000**
	Charged	..

	Number. 1937-38.		Rs.
		DETAILS.	
		(a) **Superintendence.**	
E.-1—Pay of officers ..	1	Director (1,800—1,900) (duty allowance at Rs. 250)—	
		Voted	19,548
		Charged	..
	1	Other gazetted officer (400 and less) (voted) ..	3,248
		Total Pay of establishment ..	**22,796**
E.-2—Pay of establishment	13	Clerks (300 and less)	24,900
	7	Servants (22 and less)	1,430
		Temporary establishment	..
		Total Pay of establishment ..	**26,330**
		Carried over	49,126

III.—DETAILED ACCOUNT NO. 7E—LAND RECORDS—*contd.*

		Budget Estimate, 1937-38.
		Rs.
	DETAILS—*continued.*	
	(*a*) **Superintendence**—*concluded.*	
	Brought forward	49,126
E.-3—Allowances, honoraria, etc.	Travelling allowance—	
	Voted	2,400
	Charged	..
	Hill allowance (voted)	100
	House-rent and other allowances—	
	Voted	780
	Charged	..
	Remuneration to copyists (voted)	10
	Total Allowances, honoraria, etc. ..	**3,290**
E.-4—Contract contingencies	Contract contingencies	1,500
E.-5—Other contingencies ..	Purchase of books	150
	Rents, rates and taxes	250
	Other contingent charges	1,200
	Total Other contingencies ..	**1,600**
	For rounding—	
	Voted	+484
	Charged	..
	Total (*a*) **Superintendence**	**56,000**
	Voted	**56,000**
	Charged	..

III.—DETAILED ACCOUNT NO. 7E—LAND RECORDS—*concld.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		DETAILS—*concluded.*	
		(*b*) **District charges.**	
E-1—Pay of officers ..		Gazetted officers—	
		Voted	..
		Charged	..
E-2—Pay of establishment	44	Clerks (100 and less)—	
		Voted	23,000
		Charged	..
	23	Servants (19 and less)—	
		Voted	4,500
		Charged	..
		Temporary establishment—	
		Voted	6,190
		Charged	..
		Total Pay of establishment ..	**33,690**
E-3—Allowances, honoraria, etc.		Travelling allowance—	
		Voted	..
		Charged	..
		House-rent and other allowances—	
		Voted	250
		Charged	..
E-5—Contingencies ..		Office expenses and miscellaneous—	
		Voted	3,350
		Charged	..
		For rounding—	
		Voted ..	+710
		Charged ..	..
		Total (*b*) **District Charges**	**38,000**
		Voted ..	**38,000**
		Charged ..	..

III.—Detailed Account No. 7F—Assignments and Compensations.

		Budget Estimate, 1937-38.
		Rs.
Pension in lieu of resumed lands	Voted	740
	Charged	..
Malikana (voted)		70,000
Miscellaneous Land Revenue compensation (Sayer compensation)	Voted	35,000
	Charged	..
For rounding	Voted	+260
	Charged	..
Total		**1,06,000**
Voted		**1,06,000**
Charged		..

III.—Detailed Account No. 7G—Charges in England.

		Rs.
A.—Secretary of State—		
Other Charges		28,000
B.—High Commissioner's Stores—		
Leave salaries and deputation pay	Voted	..
	Charged	..
Sterling overseas pay	Voted	..
	Charged	*8,800*
Stores for India		440
For rounding	Voted	+560
	Charged	*+200*
Total		**38,000**
Voted		**29,000**
Charged		*9,000*

III.—Detailed Account No. 5H—Loss or gain by exchange.

		Rs.
(*a*) Loss or gain by exchange on sterling expenditure on stores	Voted	..
	Charged	..
Loss or gain by exchange on Home transactions other than stores	Voted	..
	Charged	..
Total		..
Voted		..
Charged		..

GRANT No. 2

Provincial Excise

(Head of Account:—8—Provincial Excise)

Voted Rs. 17,77,000 *Charged Rs. 1,43,000*

Total Rs. 19,20,000

Abstract Account

		Budget Estimate, 1937-38.
		Rs.
A—Superintendence—		
A-1—Pay of officers	**Voted** ..	**62,000**
	Charged	*28,500*
A-2—Pay of establishment	**Voted** ..	**94,880**
	Charged	..
A-3—Allowances, etc.	**Voted** ..	**28,425**
	Charged	*2,500*
A-4—Contract contingencies (Voted)		**4,500**
A-5—Other contingencies (Voted)		**25,100**
For rounding	**Voted** ..	**+95**
	Charged	..
Total A Superintendence		**2,46,000**
	Voted ..	**2,15,000**
	Charged	*31,000*
B(1)—District charges (Charged)—		
Chittagong Hill Tracts.—		
B-2—Pay of establishment (Charged)		*4,320*
B-3—Allowances, honoraria (Charged)		*1,100*
B-4—Contract contingencies (Charged)		*480*
B-5—Other contingencies (Charged)		*1,260*
For rounding (Charged)		*+40*
Total Chittagong Hill Tracts (Charged)		*7,200*
B(2)—District charges (Voted)—		
B-1—Pay of officers (Voted)		**2,80,500**
B-2—Pay of establishment (Voted)		**6,17,850**
B-3—Allowances, etc. (Voted)		**2,20,100**
B-4—Contract contingencies (Voted)		**46,500**
B-5—Other contingencies (Voted)		**1,09,500**
B-6—*Deduct*—Recoveries from private parties		**74,000**
B-7—*Deduct*—Cost of Excise staff employed for Collection of Tobacco tax debitable to "57—Miscellaneous"		**3,000**
For rounding (Voted)		**+150**
Total B (2) District charges (Voted)		**11,97,600**

II.—ABSTRACT ACCOUNT—*concld.*

		Budget Estimate, 1937-38.
		Rs.
C—Cost of opium supplied to Provincial Excise Department (Voted)		5,13,200
D—Compensations	Voted ..	7,600
	Charged	*1,00,400*
E—Charges in England	Voted ..	8,000
	Charged	*4,800*
F—Loss or gain by exchange	Voted ..	..
	Charged	..
G—Works (Voted)		..
For rounding	Voted ..	+300
	Charged	*−400*
Total	Voted ..	19,41,700
	Charged	*1,43,000*
Grand Total		20,84,700
H—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.—Amount recovered from the Central Government for combined Salt and Excise Establishment.		1,64,700
Total Grant No. 2		19,20,000
	Voted ..	17,77,000
	Charged	*1,43,000*

III.—Detailed Account No. 8A—Superintendence.

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		Administrative Establishment.	
		Commissioner—	
A-1—Pay of officers— ..	1	Voted	..
		Charged	*28,500*
	6	Other gazetted officers 2 (1,000—50—1,200) 2 (250—850) 2 (150—450).	
		Voted	60,000
		Charged	..
		Leave salaries	2,000
		Total Pay of officers ..	**90,500**
		Voted	62,000
		Charged	*28,500*
A-2—Pay of establishment ..	30	Clerks	37,300
	11	Sub-Inspectors	16,000
	102	Servants (30 and less)	24,000
		Temporary establishment	17,580
		Total Pay of establishment ..	**94,880**
A-3—Allowances, honoraria, etc. ..		Travelling allowance—	
		Voted	17,675
		Charged	*2,000*
		Hill allowances	..
		House-rent and other allowances—	
		Voted	3,500
		Charged	*500*
		Rewards	7,250
		Total Allowances, honoraria, etc.	**30,925**
		Voted	28,425
		Charged	*2,500*
A-4—Contract contingencies ..		Contract contingencies	4,500
A-5—Other contingencies ..		Rewards to private persons	12,300
		Rents, rates and taxes	8,100
		Purchase of books	200
		Other contingent charges	4,500
		Total Other contingencies ..	**25,100**
		For rounding—	
		Voted	+95
		Charged	..
		Total Superintendence ..	**2,46,000**
		Voted ..	**2,15,000**
		Charged ..	*31,000*

III.—Detailed Account No. 8B—District Charges (for Chittagong Hill Tracts).

Number. 1937-38.		Budget Estimate, 1937-38.
		Rs.
	B-2—Pay of establishment.	
2	Sub-Inspectors	*1,920*
	Clerks	..
13	Servants	*2,400*
	Temporary establishment	..
	Total—Pay of establishment	*4,320*
	B-3—Allowances, honoraria, etc.	
	Travelling allowance	*1,100*
	House-rent and other allowances	..
	Rewards to Government officers	..
	Total—Allowances, honoraria, etc.	*1,100*
	B-4—Contract contingencies	*480*
	B-5—Other contingencies—	
	Rewards to private persons	*100*
	Clothing charges	*440*
	Rents, rates and taxes	*360*
	Other contingent charges	*360*
	Total—Other contingencies	*1,260*
	For rounding	*+40*
	Total—Chittagong Hill Tracts (*Charged*)	*7,200*

III.—DETAILED ACCOUNT No. 8B—DISTRICT CHARGES—*contd.*

Number. 1937-38.		Budget Estimate, 1937-38.
		Rs.
	District charges.	
	B-1—Pay of officers.	
63	Superintendents, Prosecutors and Inspectors	2,80,500
	B-2—Pay of establishment.	
243	Sub-Inspectors	3,05,000
92	Clerks	77,000
971	Servants	1,96,500
84	Steam launch and boat establishment	19,000
	Temporary establishment	20,350
	Total	**6,17,850**
	B-3—Allowances, honoraria, etc.	
	Travelling allowance	1,75,500
	House-rent and other allowances	17,600
	Fees to Government pleaders	500
	Rewards to Government officers	26,500
	Total Allowances, honoraria, etc. ..	**2,20,100**
	B-4—Contract contingencies	46,500
	B-5—Other contingencies.	
	Rewards to private persons	39,000
	Charges for excise collection—Pachwai	7,000
	Clothing charges	6,000
	Fees to other than Government pleaders	17,500
	Purchase of stores	2,000
	Rents, rates and taxes	17,000
	Purchase of books	..
	Other contingent charges	21,000
	Total Other contingencies	**1,09,500**
	Carried over ..	12,74,450

III—DETAILED ACCOUNT NO. 8B—DISTRICT CHARGES—*concld.*

		Budget Estimate, 1937-38.
		Rs.
Brought forward ..		12,74,450
Deduct—Recoveries from private parties		74,000
Establishment charges payable to or recoverable from other Governments, Departments, etc. *Deduct*—Cost of Excise staff employed for collection of tobacco tax debitable to "57—Miscellaneous"		3,000
For rounding		+150
Total District charges		**11,97,600**
E—Charges in England—High Commissioner.		
Leave salaries and deputation pay	Voted ..	8,000
	Charged	..
Sterling Overseas pay	Voted ..	..
	Charged	*4,800*
Total ..	Voted ..	8,000
	Charged	*4,800*
F—Loss or gain by exchange.		
Loss or gain by exchange on home transactions other than stores	Voted ..	..
	Charged	..
Loss or gain by exchange on sterling expenditure on stores	Voted	..
	Charged	..
Total ..	Voted ..	..
	Charged	..
G—Works.		
G-1—Original Works (Voted)		..

GRANT No. 3

Stamps

(Head of Account:—9—Stamps)

Voted Rs. 5,35,000 *Charged Rs. Nil*

Total Rs. 5,35,000

Abstract Account

	Budget Estimate, 1937-38.
	Rs.
EXPENDITURE.	
A—Non-Judicial.	
A-1—Superintendence (Voted)	37,000
A-2—Charges for the sale of stamps (discount) (Voted)	1,50,400
A-3—Cost of stamps supplied from Central stamps stores (Voted)	70,000
Total Non-Judicial	2,57,400
B—Judicial.	
B-1—Superintendence—	
Proportion transferred from Non-Judicial (Voted)	18,000
B-2—Charges for the sale of stamps (discount) (Voted)	1,53,000
B-3—Cost of stamps supplied from Central stamps stores (Voted)	1,06,400
Total Judicial	2,77,400
Total ..	**5,34,800**
For rounding (Voted)	+200
Total Grant No. 3	**5,35,000**
Voted ..	**5,35,000**
Charged ..	..

DETAILED ACCOUNT NO. 9A (1) STAMPS—SUPERINTENDENCE.

Number. 1937-38.		Budget Estimate, 1937-38.
		Rs.
	District Establishment.	
	(Non-Judicial.)	
	Pay of officers.	
1	Deputy Collector (650)	7,800
	Pay of establishment.	
25	Clerks (200 and less) (Voted)	26,000
13	Servants (19 and less) (Voted)	2,700
	Temporary establishment (Voted)	1,600
	Total pay of establishment (Voted)	30,300
	Allowances, honoraria, etc.	
	Travelling allowances (Voted)	1,000
	Rewards (Voted)	..
	House-rent and other allowances (Voted)	400
	Total allowances, honoraria, etc. (Voted)	1,400
	Contract contingencies (Voted)	12,200
	Other contingencies.	
	Rewards given to private persons (Voted)	2,700
	Other contingent charges (Voted)	200
	Total other contingencies (Voted)	2,900
	For rounding (Voted)	+400
	Total Superintendence (Voted)	55,000
	Deduct—Proportion transferred to Judicial (Voted)	18,000
	Net—Total Superintendence (Voted)	37,000

GRANT No. 4

Forest

(Head of Account:—10—Forest)

Voted Rs. 11,27,000 *Charged Rs. 4,66,000*

Total Rs. 15,93,000

Abstract Account

		Budget Estimate, 1937-38.
		Rs.
PROVINCIAL.		
10—Forest.		
A. Conservancy and Works—		
A-I—Timber and other produce removed from the forests by Government agency.	Voted ..	93,800
	Charged	*20,700*
A-II—Timber and other produce removed from the forests by consumers and purchasers.	Voted ..	1,52,900
	Charged	*7,900*
A-III—Construction, purchase, maintenance, etc. ..	Voted	1,66,500
	Charged	*20,500*
A-IV—Conservancy and Regeneration	Voted ..	92,900
	Charged	*14,100*
A-V—Miscellaneous	Voted ..	38,300
	Charged	*1,900*
A-VI—Suspense	Voted ..	..
	Charged	*500*
A-VII—*Deduct*—Amount recoverable from Government, Departments, etc.	Voted ..	..
	Charged	*2,000*
For rounding	Voted ..	—400
	Charged	*+400*
Total A		6,08,000
	Voted ..	5,44,000
	Charged	*64,000*

II.—ABSTRACT ACCOUNT—*concld.*

		Budget Estimate, 1937-38.
		Rs.
B. Establishment—		
B-1—Pay of officers	**Voted** ..	60,300
	Charged	*2,31,000*
B-2—Pay of Establishment	**Voted** ..	3,68,444
	Charged	*29,500*
B-3—Allowances	**Voted** ..	1,17,391
	Charged	*64,500*
B-4—Contingencies	**Voted** ..	42,066
	Charged	*5,800*
B-5—Losses		..
B-6—Grants-in-aid—Contribution	**Voted** ..	..
	Charged	..
B-7—*Deduct*—**Establishment charges recoverable from other Governments, Departments, etc.**	**Voted** ..	5,200
	Charged	*1,000*
For rounding ..	**Voted** ..	−1
	Charged	*+200*
Total B		9,13,000
	Voted ..	5,83,000
	Charged	*3,30,000*
C. Interest on Capital (*Charged*)		*1,000*
D. Charges in England	**Voted** ..	..
	Charged	*71,040*
E. (1) Loss or gain by exchange on Sterling expenditure on store	**Voted** ..	..
	Charged	..
E. (2) Loss or gain by exchange on home transactions other than stores	**Voted** ..	..
	Charged	..
For rounding	**Voted** ..	..
	Charged	*−40*
Total Grant No. 4		15,93,000
	Voted ..	11,27,000
	Charged	*4,66,000*

III.—DETAILED ACCOUNT NO. 10—FOREST (NORTHERN CIRCLE).

		Budget Estimate, 1937-38.
		Rs.
SUMMARY.		
A—Conservancy and Works—		
A-I—Timber and other produces removed from the forests by Government agency.	Voted ..	89,200
	Charged	..
A-II—Timber and other produces removed from the forests by consumers and purchasers.	Voted ..	26,300
	Charged	..
A-III—Construction, Purchase, Maintenance, etc. ..	Voted ..	98,500
	Charged	..
A-IV—Conservancy and regeneration	Voted ..	80,200
	Charged	..
A-V—Miscellaneous	Voted ..	30,600
	Charged	..
A-VI—Suspense	Voted ..	..
	Charged	..
Deduct—**Amount transferred to Southern Circle** ..	Voted ..	1,300
	Charged	..
For rounding	Voted ..	—500
	Charged	..
Total A		3,23,000
	Voted ..	3,23,000
	Charged	..

III.—DETAILED ACCOUNT No. 10—FOREST (NORTHERN CIRCLE)—*contd.*

		Budget Estimate, 1937-38.
		Rs.
B.-Establishment—		
B.-1 – Pay of officers	**Voted**	39,700
	Charged	*1,49,000*
B.-2—Pay of establishment	**Voted**	1,96,512
	Charged	..
B.-3—Allowances	**Voted**	80,123
	Charged	*43,700*
B.-4—Contingencies	**Voted**	27,330
	Charged	..
B.-5—Losses		..
B.-6—Grants-in-aid—Contribution	**Voted**	..
	Charged	..
B.-7—*Deduct*—**Establishment charges recoverable from other Governments, departments, etc.**	**Voted**	5,200
	Charged	..
Deduct—**Amount transferred to Southern Circle**	**Voted**	25,700
	Charged	*32,100*
For rounding	**Voted**	+235
	Charged	*+400*
Total B		4,74,000
	Voted	3,13,000
	Charged	*1,61,000*

III.—DETAILED ACCOUNT NO. 10—FOREST (NORTHERN CIRCLE)—*concld.*

		Budget Estimate, 1937-38.
		Rs.
C. Interest on Capital	**Voted** ..	..
	Charged	*1,000*
Deduct—**Amount transferred to Southern Circle**	**Voted** ..	..
	Charged	..
Total C ..	**Voted** ..	..
	Charged	*1,000*
For rounding ..	**Voted** ..	..
	Charged	..
Total Northern Circle ..		**7,98,000**
	Voted ..	**6,36,000**
	Charged	*1,62,000*

III.—Detailed Account No. 10A.—Conservancy and Works (Northern Circle).

DETAILS.		Budget Estimate, 1937-38.
		Rs.
A-I—Timber and other produce removed from the forests by Government Agency—		
(a) Timber	**Voted**	**83,100**
	Charged	..
(b) Firewood and charcoal	**Voted**	**5,700**
	Charged	..
(c) Bamboos	**Voted**	**100**
	Charged	..
(d) Sandal-wood	**Voted**	..
	Charged	..
(e) Grass and other minor produce	**Voted**	**300**
	Charged	..
For rounding	**Voted**	..
	Charged	..
	Total A-I	**89,200**
	Voted	**89,200**
	Charged	..

III.—Detailed Account No. 10A—Conservancy and Works—*contd.*

		Budget Estimate, 1937-38.
		Rs.
DETAILS—*contd.*		
A-III—Construction, Purchase, Maintenance, etc.—		
(*a*) Cattle	**Voted**	..
	Charged	..
(*b*) Feed and keep of cattle	**Voted**	5,500
	Charged	..
(*c*) Stores, tools and plant	**Voted**	16,300
	Charged	..
(*d*) Roads and bridges	**Voted**	33,500
	Charged	..
(*e*) Buildings	**Voted**	33,611
	Charged	..
(*f*) Other works	**Voted**	9,560
	Charged	..
(*g*) Customs duty on imported stores	**Voted**	..
	Charged	..
(*h*) Compensation for land and rights	**Voted**	..
	Charged	..
For rounding	**Voted**	+29
	Charged	..
Total A-III		98,500
	Voted	98,500
	Charged	..
A-IV—Conservancy and Regeneration—		
(*a*) Maintenance of boundaries	**Voted**	5,500
	Charged	..
(*b*) Regeneration	**Voted**	49,000
	Charged	..
(*c*) Fire protection	**Voted**	5,200
	Charged	..
(*d*) Other works	**Voted**	18,000
	Charged	..
(*e*) Surveys	**Voted**	2,500
	Charged	..
(*f*) Customs duty on imported stores	**Voted**	..
	Charged	..
(*g*) Compensation for land and rights	**Voted**	..
	Charged	..
For rounding	**Voted**	..
	Charged	..
Total A-IV		80,200
	Voted	80,200
	Charged	..

III.—Detailed Account No. 10A—Conservancy and Works—*concld.*

		Budget Estimate, 1937-38.
		Rs.
DETAILS—*contd.*		
A-V—Miscellaneous—		
(*a*) Drift, waif wood and confiscated forest produce	**Voted** ..	700
	Charged	..
(*b*) Revenue from forest not managed by Government, leased ..	**Voted** ..	..
	Charged	..
(*c*) Rent of forests and payments to share-holders in forests managed by Government.	**Voted** ..	..
	Charged	..
(*d*) Law charges	**Voted** ..	100
	Charged	..
(*e*) Grain compensation allowance	**Voted** ..	..
	Charged	..
(*f*) Clothing	**Voted** ..	4,800
	Charged	..
(*g*) Other charges	**Voted** ..	3,200
	Charged	..
(*h*) Working plans	**Voted** ..	21,800
	Charged	..
(*i*) Customs duty on imported stores	**Voted** ..	..
	Charged	..
For rounding	**Voted** ..	..
	Charged	..
Total A-V	..	30,600
	Voted ..	30,600
	Charged	..

III.—Detailed Account No. 10B—Establishment.

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		DETAILS—*contd.*	
		Northern Circle.	
B-1—Pay of officers ..	1	Conservator 1 (Rs. 2,150) (*Charged*) ..	*25,800*
	18	Superior officers (1,100 and less)—	
		Voted	39,700
		Charged	*1,23,200*
		Deduct—Emergency deduction from pay—	
		Voted	..
		Charged	..
B-2—Pay of establishment	311	Subordinate forest and depot establishment (200 and less)—	
		Voted	1,16,000
		Charged	..
	69	Office establishments (300 and less)—	
		Voted	49,512
		Charged	..
		Temporary establishment—	
		Voted	25,000
		Charged	..
		Leave allowance—	
		Voted	6,000
		Charged	..
	Deduct—Emergency deduction from pay—		
	Voted		..
	Charged		..
B-3—Allowances, honoraria, etc.	Travelling allowances—		
	Voted		58,900
	Charged		*24,600*
	Forest School—		
	Voted		4,000
	Charged		*1,200*
	Cost of training of probationers in England (Voted) ..		..
	Cost of training of Indian Forest Service probationers at the Forest Research Institute and College, Dehra Dun (Voted)		..
	Other allowances—		
	Voted		17,223
	Charged		*3,900*
	Cost of passage granted under the Superior Civil Service Rules, 1924 (*Charged*)		*14,000*
	Carried over ..		5,09,035

III.—Detailed Account No. 10B—Establishments—*concld.*

		Budget Estimate, 1937-38.
	DETAILS—*concld.*	Rs.
	Northern Circle—*concld.*	
	Brought forward	5,09,035
B.-4—Contingencies ..	Stationery—	
	Voted	1,300
	Charged	..
	Carriage of tents and records—	
	Voted	700
	Charged	..
	Rents, rates and taxes—	
	Voted	7,230
	Charged	..
	Official postage—	
	Voted	8,000
	Charged	..
	Sundries—	
	Voted	9,300
	Charged	..
	Purchase of books—	
	Voted	800
	Charged	..
B.-5—Losses	Losses—	
	Voted	..
	Charged	..
B.-6—Grants-in-aid, contributions, etc.	Contribution for passages of officers transferred from other Governments and Departments—	
	Voted	..
	Charged	..
B.-7	*Deduct*—Establishment charges recoverable from other Governments—	
	Voted	5,200
	Charged	..
	Deduct—Amount transferred to Southern Circle—	
	Voted	25,700
	Charged	*32,100*
	For rounding—	
	Voted	+235
	Charged	*+400*
	Total Establishment	4,74,000
	Voted ..	3,13,000
	Charged	*1,61,000*
C.-Interest on Capital ..	Interest on Capital—	
	Voted	..
	Charged	*1,000*
	C.-Deduct—Amount transferred to Southern Circle—	
	Voted	..
	Charged	..
	Total ..	1,000
	Voted	..
	Charged	*1,000*

III.—Detailed Account No. 10—Forest (Southern Circle).

		Budget Estimate, 1937-38.
		Rs.
SUMMARY.		
A.—Conservancy and Works—		
A.I—Timber and other produce removed from the forests by Government agency.	**Voted** ..	**4,600**
	Charged	*20,700*
A.-II—Timber and other produce removed from the forests by consumers and purchasers.	**Voted** ..	**1,26,600**
	Charged	*7,900*
A.-III—Construction, Purchase, Maintenance, etc.	**Voted** ..	**68,000**
	Charged	*20,500*
A.-IV—Conservancy and Regeneration	**Voted** ..	**12,700**
	Charged	*14,100*
A.-V—Miscellaneous	**Voted** ..	**7,700**
	Charged	*1,900*
A.-VI—Suspense	**Voted** ..	..
	Charged	*500*
A.-VII—*Deduct*—**Amount recoverable from other Governments' Departments, etc.**	**Voted** ..	
	Charged	*2,000*
Add—**Amount transferred from Northern Circle**	**Voted** ..	**1,300**
	Charged	..
For rounding ..	**Voted** ..	**+100**
	Charged	*+400*
Total A	..	**2,85,000**
	Voted ..	**2,21,000**
	Charged	*64,000*
B.—Establishment—		
B.-1—Pay of officers	**Voted** ..	**20,600**
	Charged	*82,000*
B.-2—Pay of establishment	**Voted** ..	**1,71,932**
	Charged	*29,500*
B.-3—Allowances	**Voted** ..	**37,268**
	Charged	*20,800*
B.-4—Contingencies	**Voted** ..	**14,736**
	Charged	*5,800*
B.-5—Losses (Voted)	..	..
B.-6—Grants-in-aids—Contribution	**Voted** ..	..
	Charged	..
B.-7—*Deduct*—**Establishment charges recoverable from other Governments, etc.**	**Voted** ..	..
	Charged	*1,000*
Add—**Amount transferred from Northern Circle**	**Voted** ..	**25,700**
	Charged	*32,100*
For rounding ..	**Voted** ..	**−236**
	Charged	*−200*
Total B	..	**4,39,000**
	Voted ..	**2,70,000**
	Charged	*1,69,000*

III.—DETAILED ACCOUNT NO. 10—FOREST (SOUTHERN CIRCLE).—*concld.*

SUMMARY.

		Budget Estimate, 1937-38.
		Rs.
C.—Interest on Capital (*Charged*)		..
Add—**Amount transferred from Northern Circle** (*Charged*)		..
Total C (*Charged*) ..		..
D.—Charges in England	**Voted** ..	..
	Charged	..
E.-1—Loss or gain by exchange on Sterling expenditure on stores	**Voted** ..	..
	Charged	..
E.-2 Loss or gain by exchange on home transaction other than stores ..	**Voted** ..	..
	Charged	..
For rounding ..	**Voted** ..	..
	Charged	..
Total Southern Circle ..		**7,24,000**
	Voted ..	**4,91,000**
	Charged	*2,33,000*

III.—Detailed Account No. 10A—Conservancy and Works.

		Budget Estimate, 1937-38.
		Rs.
DETAILS.		
Southern Circle.		
A.-1—Timber and other produce removed from the forests by Government Agency—		
(*a*) Timber	**Voted** ..	**600**
	Charged	*19,500*
(*b*) Firewood and charcoal	**Voted** ..	**4,000**
	Charged	..
(*c*) Bamboos	**Voted** ..	..
	Charged	*100*
(*d*) Sandal wood	**Voted** ..	..
	Charged	..
(*e*) Grass and other minor produce	**Voted** ..	..
	Charged	*1,100*
For rounding	**Voted** ..	..
	Charged	..
	Total A.-1 ..	**25,300**
	Voted ..	**4,600**
	Charged	*20,700*
A.-III—Construction, Purchase, Maintenance, etc.—		
(*a*) Cattle	**Voted** ..	..
	Charged	..
(*b*) Feed and keep of cattle	**Voted** ..	**2,000**
	Charged	*500*
(*c*) Stores, tools and plant	**Voted** ..	**31,800**
	Charged	*1,600*
(*d*) Roads and bridges	**Voted** ..	**3,800**
	Charged	*5,900*
(*e*) Buildings	**Voted** ..	**27,387**
	Charged	*10,300*
(*f*) Other works	**Voted** ..	**3,000**
	Charged	*2,200*
(*g*) Customs duty on imported stores	**Voted** ..	..
	Charged	..
(*h*) Compensation for land and rights	**Voted** ..	..
	Charged	..
For rounding	**Voted** ..	+13
	Charged	..
	Total A.-III ..	**88,500**
	Voted ..	**68,000**
	Charged	*20,500*

III.—DETAILED ACCOUNT NO. 10A—CONSERVANCY AND WORKS—*concld.*

		Budget Estimate, 1937-38.
		Rs.
DETAILS—*concld.*		
A.-IV—Conservancy and Regeneration—		
(*a*) Maintenance of boundaries	**Voted** ..	**6,350**
	Charged	*1,400*
(*b*) Regeneration	**Voted** ..	**3,550**
	Charged	*12,300*
(*c*) Fire protection	**Voted** ..	**800**
	Charged	*100*
(*d*) Other works	**Voted** ..	**1,900**
	Charged	*300*
(*e*) Surveys	**Voted** ..	**100**
	Charged	..
(*f*) Customs duty on imported stores	**Voted** ..	..
	Charged	..
(*g*) Compensation for land and right	**Voted** ..	..
	Charged	..
For rounding	**Voted** ..	..
	Charged	..
	Total A.-IV ..	**26,800**
	Voted ..	**12,700**
	Charged ..	*14,100*
A.-V—Miscellaneous—		
(*a*) Drift and waif wood and confiscated forest produce	**Voted** ..	**100**
	Charged	*200*
(*b*) Revenue from forest not managed by Government, leased ..	**Voted** ..	..
	Charged	..
(*c*) Rent of forests and payments to shareholders in forests managed by Government	**Voted** ..	**2,000**
	Charged	..
(*d*) Law charges	**Voted** ..	**1,000**
	Charged	..
(*e*) Grain compensation allowance	**Voted** ..	..
	Charged	..
(*f*) Clothing	**Voted** ..	**3,000**
	Charged	*600*
(*g*) Other charges	**Voted** ..	**1,400**
	Charged	*1,000*
(*h*) Working plans	**Voted** ..	**200**
	Charged	*100*
For rounding	**Voted** ..	..
	Charged	..
	Total A.-V. ..	**9,600**
	Voted ..	**7,700**
	Charged ..	*1,900*

III.—Detailed Account No. 10B—Establishments (Southern Circle).

	Number. 1937-38.	DETAILS.	Budget Estimate, 1937-38. Rs.
B-1—Pay of officers ..	*1*	*Conservator*	*21,000*
	11	Superior officers (1,250 and less)—	
		Voted	20,600
		Charged	*61,000*
		Deduct—Emergency deduction from pay—	
		Voted	..
		Charged	..
B-2—Pay of establishment	332	Subordinate forest and depot establishment (200 and less)—	
		Voted	1,06,240
		Charged	*20,000*
	47	Office establishments (600 and less)—	
		Voted	21,912
		Charged	*4,600*
		Temporary establishment—	
		Voted	35,780
		Charged	*3,000*
		Leave allowance—	
		Voted	8,000
		Charged	*1,900*
		Deduct—Emergency deduction from pay—	
		Voted	—
		Charged	—
B-3—Allowances, honoraria, etc.		Travelling allowances—	
		Voted	23,040
		Charged	*17,800*
		Cost of training of foresters at the Bengal Forest School ..	..
		Cost of training of probationers in England (Voted) ..	..
		Cost of training of Indian Forest Service probationers at the Forest Research Institute and College, Dehra Dun (Voted)	—
		Other allowances—	
		Voted	14,228
		Charged	*3,000*
		Cost of passages granted under the Superior Civil Service Rules, 1924 (*Charged*)	..
		Carried over ..	3,62,100

III.—DETAILED ACCOUNT NO. 10B—ESTABLISHMENTS (SOUTHERN CIRCLE)—*concld.*

		Budget Estimate, 1937-38.
		Rs.
	Brought forward ..	3,62,100
	Details—*concld.*	
B-4—Contingencies.	Stationery—	
	Voted	100
	Charged	*600*
	Carriage of tents and records—	
	Voted	200
	Charged	*50*
	Rents, rates and taxes—	
	Voted	6,200
	Charged	*3,500*
	Official postage—	
	Voted	3,000
	Charged	*600*
	Sundries—	
	Voted	5,036
	Charged	*1,000*
	Purchase of books—	
	Voted	200
	Charged	*50*
B-6—Grants-in-aid—Contributions, etc.	Losses—Voted	..
	Deduct—Establishment charges recoverable from other Governments, Departments, etc.—	
	Voted	..
	Charged	*1,000*
	Add—Amount transferred from Northern Circle—	
	Voted	25,700
	Charged	*32,100*
	For rounding—	
	Voted	−236
	Charged	*−200*
	Total B	**4,39,000**
	Voted ..	**2,70,000**
	Charged ..	*1,69,000*
	Charges in England for Northern and Southern Circles.	
	Leave and Deputation Salaries, etc.—	
	Voted	..
	Charged	*34,240*
	Sterling Overseas pay (*Charged*)	*36,800*
	Total ..	71,040
	Voted	..
	Charged	*71,040*

GRANT No. 5

Registration

(Head of Account:—11—Registration)

Voted Rs. 18,81,000 Charged Rs. 300

Total Rs. 18,81,300

Abstract Account

	Budget Estimate, 1937-38.
	Rs.
A.—Superintendence.	
A.-1—Pay of officers (Voted)	20,800
A.-2—Pay of establishment (Voted)	44,400
A.-3—Allowances, honoraria, etc. (Voted)	5,600
A.-4—Contract contingencies (Voted)	700
A.-5—Other contingencies (Voted)	1,150
For rounding (Voted)	+350
Total A.—Superintendence (Voted)	73,000
B.—District charges—(1) Chittagong Hill Tracts.	
B.-2—Pay of establishment (*Charged*)	*240*
B.-3—Allowances and honoraria, etc. (*Charged*)	..
B.-4—Contract contingencies (*Charged*)	..
B.-5—Other contingencies (*Charged*)	..
For rounding (*Charged*)	*+60*
Total B (1) Chittagong Hill Tracts (*Charged*)	*300*
B.—District Charges (2).	
B.-1—Pay of officers (Voted)	8,73,500
B.-2—Pay of establishment (Voted)	7,41,500
B.-3—Allowances, honoraria, etc. (Voted)	27,400
B.-4—Contract contingencies (Voted)	70,000
B.-5—Other contingencies (Voted)	99,200
B. 6—Losses (Voted)	..
B.-7—*Deduct*—Establishment charges recoverable from other Government, etc. (Voted)	3,300
For rounding (Voted)	−300
Total B (2) District Charges (Voted)	18,08,000
Total Grant No. 5	18,81,300
Voted	18,81,000
Charged	*300*

III.—DETAILED ACCOUNT NO. 11A—SUPERINTENDENCE.

	Number. 1937-38.	DETAILS.	Budget Estimate, 1937-38. Rs.
A-1—Pay of officers ..	1	Inspector-General (1,000—1,200)	12,000
	2	Other gazetted officers	8,800
A-2—Pay of establishment	32	Clerks (250 and less)	39,600
		Servants (20 and less)	2,300
		Temporary establishment	2,500
A-3—Allowances, honoraria, etc.		Travelling allowance	5,500
		Hill allowance	..
		House rent and other allowances	100
A-4—Contract contingencies	..	Contract contingencies	700
A-6—Other contingencies		Rents, rates and taxes	..
		Purchase of books	50
		Other contingent charges	1,100
		For rounding	+350
		Total (Voted) ..	**73,000**

III.—DETAILED ACCOUNT NO. 11B—DISTRICT CHARGES.

	Number. 1937-38.	DETAILS.	
		(For Chittagong Hill Tracts.)	
B-2—Pay of establishment	..	Clerks (80 and less)	..
		Servants (16)	..
		Temporary establishment	240
B-3—Allowances, honoraria, etc.	..	Travelling allowance	..
		House rent and other allowances	..
B-4—Contract contingencies	..	Contract contingencies	..
B-5—Other contingencies ..	..	Rents, rates and taxes	..
		Purchase of books	..
		Other contingent charges	..
		For rounding	+60
		Total B (*Charged*)	*300*

III.—Detailed Account No. 11B.—District charges—*concld.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		DETAILS.	
B-1—Pay of officers ..	433	Registrars and Sub-Registrars (500 and less) ..	8,73,000
		Special pay to Sadar Sub-Registrars ..	..
		Commission of Sub-Registrar	500
B-2—Pay of establishment ..	1,138	Clerks (175 and less)	5,09,500
	407	Servants (19 and less)	77,000
		Temporary establishment	1,05,000
B-3—Allowances, honoraria, etc.		Travelling allowance	25,000
		House rent and other allowances	2,400
B-4—Contract contingencies		Contract contingencies	70,000
B-5—Other contingencies		Rents, rates and taxes	48,000
		Purchase of books	100
		Other contingent charges	1,100
B-6—Losses		Losses	..
		For rounding	—300
		Total ..	17,11,300
		Deduct—Establishment charges recoverable from other Governments, departments, etc.	3,300
		Net Total	17,08,000
		Cost of transmission of landlords' fees.	
		Pay of establishment	50,000
		Allowances, honoraria, etc. ..	..
		Contingencies	50,000
		Total cost of transmission of landlords' fees ..	**1,00,000**
		Total B (Voted)	**18,08,000**

GRANT No. 6

Charges on account of Motor Vehicles Taxation Acts

(Head of Account:—12—Charges on account of Motor Vehicles Taxation Acts)

Voted Rs. Nil *Charged Rs. 4,50,000*

Total Rs. 4,50,000

Abstract Account

	Budget Estimate, 1937-38.
	Rs.
A—Charges of Collection.	
A-1—Pay of officers (Voted)	..
A-2—Pay of establishment (Voted)	..
A-3—Allowances, honoraria, etc. (Voted)	..
A-4—Contingencies (Voted)	..
Total A—Charges of Collection ..	..
B—Inspection of Motor Vehicles.	
B-1—Pay of officers (Voted)	..
B-2—Pay of establishment (Voted)	..
B-3—Allowances, honoraria, etc. (Voted)	..
B-4—Contingencies (Voted)	..
Total B—Inspection of Motor Vehicles ..	..
C—Compensation to local bodies, etc. (*Charged*)	*4,50,000*
D—Other charges .. .. Voted ..	..
D—Other charges *Charged*	..
E—Charges in England	..
F—Loss or gain by Exchange	..
Total Grant No. 6	**4,50,000**
Voted ..	..
Charged ..	*4,50,000*

GRANT No. 7

Other Taxes and Duties

(Head of Account:—13—Other Taxes and Duties)

Voted Rs. 43,000 *Charged Rs. Nil*

Total Rs. 43,000

Abstract Account

	Budget Estimate, 1937-38.
	Rs.
Collection charges	**8,500**
Charges under the Electricity Acts	**4,000**
Charges in connection with Tobacco duties	**30,500**
For rounding	..
Total Grant No. 7 ..	**43,000**
Voted ..	**43,000**
Charged	..

Detailed Account.

Collection charges—	
Entertainment Tax (Voted)	3,500
Betting Tax (Voted)	5,000
Total Collection charges (Voted)	8,500
Charges in connection with Tobacco duties—	
Pay of officers (Voted)	4,700
Pay of establishment (Voted)	18,000
Allowances, honoraria, etc. (Voted)	3,500
Contingencies (Voted)	..
Establishment charges payable to other Governments, Departments, etc.—	..
Add—Cost of Excise staff transferred from "8—Provincial Excise" (Voted) ..	3,000
Add—Cost of Registration staff transferred from "11—Registration" (Voted) ..	1,000
For rounding	+300
Total charges in connection with Tobacco duties (Voted)	30,500

GRANT No. 8

Interest

(Head of Account:—17—Interest on works for which Capital Accounts are kept)

Voted Rs. Nil *Charged Rs. 22,73,000*

Total Rs. 22,73,000

Abstract Account

	Budget Estimate, 1937-38.
	Rs.
A—Irrigation Works	**9,13,000**
B—Navigation, Embankment and Drainage Works	**13,60,000**
Total Grant No 8 (*Charged*) ..	*22,73,000*

GRANT No. 9

Irrigation

[Head of Account:—(1) XVII—Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept; (2) 18—Other Revenue Expenditure financed from ordinary Revenues; (3) 18(1)—Other Revenue Expenditure financed from Famine Relief Grant; 19—Construction of Irrigation, Navigation, Embankment and Drainage works; and 68—Construction of Irrigation, Navigation, Embankment and Drainage works not charged to Revenues.]

Voted Rs. 33,10,000 *Charged Rs. 3,86,000*

Total Rs. 36,96,000

	Voted.	*Charged.*	Total.
XVII.—Irrigation—Working expenses ..	14,27,000	*1,80,000*	16,07,000
18—Other revenue expenditure, etc. ..	14,47,000	*1,74,000*	16,21,000
19—Construction of Irrigation, etc., works—Financed from ordinary revenues ..	4,000	..	4,000
68—Construction of Irrigation, etc., works—not charged to revenue	4,32,000	*32,000*	4,64,000
Total ..	33,10,000	*3,86,000*	36,96,000

Abstract Account.

		Budget Estimate, 1937-38.
		Rs.
A—Irrigation Works (Head XVIIA—*Deduct*—Working expenses) ..	**Voted**	**4,81,000**
	Charged	*42,000*
B—Navigation, Embankment and Drainage Works (Head XVIIB—*Deduct*—Working expenses).	**Voted** ..	**9,46,000**
	Charged	*1,38,000*
Total Grant No. 9 ..	**Voted** ..	**14,27,000**
	Charged	*1,80,000*
MAJOR HEAD : 18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.		
C—Other Revenue Expenditure financed from Ordinary Revenues.		
(A) Irrigation Works.		
Works for which neither Capital nor Revenue Accounts are kept.		
(Salbund and Amjore weirs.)		
C-1—Works — New works ..		10,000
C-1—Works — Works in progress ..		..
C-2—Extensions and improvements — New works ..		..
C-2—Extensions and improvements — Works in progress ..		..
C-3—Maintenance and repairs ..		2,100
C-4—Establishment ..	Voted ..	4,800
	Charged	*2,500*
C-5—Tools and plant ..		300
C-6—Suspense ..		..
C-7—*Deduct*—English cost of stores ..		..
C-8—Loss or gain by exchange ..		..
C-9—Costs of stores purchased in England ..		..
For rounding ..	Voted ..	−200
	Charged	*+500*
Total expenditure in India ..		20,000
	Voted ..	17,000
	Charged	*3,000*
Carried over ..		20,000

IRRIGATION—*concld.*

Heads.		Budget Estimate, 1937-38.
		Rs.
MAJOR HEAD : 18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES		
Brought forward		20,000
Miscellaneous Expenditure.		
C-10—Establishment	Voted ..	1,59,730
	Charged	*22,600*
C-11—Tools and plant		24,800
C-12—Other charges		55,600
C-13—Suspense		..
C-14—Grants-in-aid		..
C-15—*Deduct*—English cost of stores		..
C-16—Loss or gain by exchange	Voted ..	..
	Charged	..
C-17—Cost of stores purchased in England		..
For rounding	Voted ..	−130
	Charged	*+400*
	Total ..	2,63,000
	Voted ..	2,40,000
	Charged	*23,000*
Total—A—Irrigation Works		2,83,000
	Voted ..	2,57,000
	Charged	*26,000*

IRRIGATION—*contd.*

Heads.	Budget Estimate, 1937-38.
MAJOR HEAD : 18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUE—*contd.*	Rs.
D—Other Revenue Expenditure financed from Ordinary Revenues.	
(B) Navigation, Embankment and Drainage Works.	
Works for which neither Capital nor Revenue Accounts are kept.	
Orissa Coast Canal, Nadia Rivers, Gaighata and Baxikhal, Magrahat Drainage Project, Navigable channels, Agricultural embankments and other works.	
D-1—Works—	
New works and Works in progress .. .. .. Voted	8,400
D-2—Extensions and improvements .. .. .. New works ..	..
Works in progress ..	..
D-3—Maintenance and repairs (Voted)	5,45,600
D-4—Establishment .. .. Voted ..	2,74,988
Charged	*73,000*
D-5—Tools and plant	28,900
D-6—Suspense .. .. Voted ..	−4,800
Charged	..
D-7—*Deduct*—English cost of shares	..
D-8—Loss or gain by exchange	..
D-9—Cost of stores purchased in England	..
For rounding .. .. Voted ..	−88
Charged	..
Total ..	9,26,000
Voted ..	8,53,000
Charged	*73,000*
D-4 (1)—Establishment under Collector for collection of revenue on account of zemindari embankments under the contract system.	18,000
For rounding	..
Total carried over	9,44,000
Carried over .. .. Voted ..	8,71,000
Charged	*73,000*

IRRIGATION—*contd.*

		Budget Estimate, 1937-38.
		Rs.
MAJOR HEAD : 18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUE—*concld.*		
D—Other Revenue Expenditure financed from Ordinary Revenue—(B) Navigation, Embankment and Drainage Works—*concld.*		
Total brought forward ..		9,44,000
Brought forward	Voted ..	8,71,000
	Charged	*73,000*
Miscellaneous Expenditure.		
(Survey Works and Famine Relief Programmes).		
D-10—Establishment	Voted ..	13,500
	Charged	*6,700*
D-11—Tools and plant		1,000
D-12—Other charges		19,000
D-13—Grants-in-aid		1,29,400
D-14—Suspense		..
D-15—Charges in England—		
High Commissioner for India		
Leave salaries and deputation pay	Voted ..	..
	Charged	*43,920*
Sterling overseas pay	Voted ..	..
	Charged	*24,000*
Stores for India (Voted)		6,300
D-16—Loss or gain by exchange	Voted ..	..
	Charged	..
D-17—Cost of stores purchased in England		..
For rounding	Voted ..	−200
	Charged	*+380*
	Total ..	2,44,000
	Voted ..	1,69,000
	Charged	*75,000*
Total—B—Navigation, Embankment and Drainage Works		11,88,000
	Voted ..	10,40,000
	Charged	*1,48,000*
Reserve for Maintenance and Repairs		1,50,000
Total—A—Irrigation Works		2,83,000
	Voted ..	2,57,000
	Charged	*26,000*
Total Grant No. 9		16,21,000
	Voted ..	14,47,000
	Charged	*1,74,000*

IRRIGATION—*contd.*

		Budget Estimate, 1937-38.
		Rs.
MAJOR HEAD : 19—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.		
F—Financed from Ordinary Revenues.		
F-1—(A) Irrigation works.		
Productive (Damodar Canal)—		
F-1—(*1*) Works	New works ..	..
	Works in progress ..	..
F-1—(*2*) Establishment	Voted ..	..
	Charged	..
F-1—(*3*) Tools and plant	..	..
Rounding (Voted) ..	..	..
Total A—Irrigation works ..	..	..
	Voted ..	..
	Charged	..
F-2—(B) Navigation, Embankment and Drainage Works.		
Unproductive—(Calcutta and Eastern Canals, Sunderban Steamer Route, Madaripur Bhil Route and Dredger *Alexandra*, etc.)		
F-2—(*1*) Works	New works ..	..
	Works in progress ..	4,000
F-2—(*2*) Establishment	Voted ..	..
	Charged	..
F-2—(*3*) Tools and plant	..	..
F-2—(*4*) *Deduct*—Receipts and recoveries on capital account	..	..
F-2—(*5*) Suspense	..	..
F-2—(*6*) *Deduct*—English cost of stores	..	..
F-2—(*7*) Loss or gain by exchange	..	..
F-2—(*8*) Cost of stores purchased in England	..	..
For rounding	Voted ..	..
	Charged	..
Total—B.—Navigation, Embankment and Drainage Works ..	..	4,000
	Voted ..	4,000
	Charged	..
Deduct—Repayments of Capital expenditure charged to Ordinary Revenue :—		
Irrigation Works	..	..
Navigation, Embankment and Drainge Works	..	..
Net amount charged to Ordinary Revenues—		
Irrigation Works	Voted ..	..
	Charged	..
Navigation, Embankment and Drainage Works	Voted ..	..
	Charged	..
Net Total ..	Voted ..	..
	Charged	..
Total Grant No. 9 ..		4,000
	Voted ..	4,000
	Charged	..

GRANT No. 10

Interest on Ordinary Debt

(Head of Account:—22—Interest on Debt and other obligations)

Voted Rs. 1,000 *Charged Rs. —7,56,000*

Total Rs. —7,55,000

Abstract Account

		Budget Estimate, 1937-38.
A—INTEREST ON ORDINARY DEBT—RUPEE DEBT.		Rs.
Interest on Loans taken from the Central Government (*Charged*)		*90,000*
B.—INTEREST ON UNFUNDED DEBT—STATE PROVIDENT FUNDS.		
Interest on General Provident Fund (*Charged*)		*14,40,000*
Interest on I. C. S. Provident Fund (*Charged*)		*78,000*
Interest on I. C. S. (Non-European Members) Provident Fund (*Charged*)		*6,900*
Interest on Contributory Provident Fund (*Charged*)		*50,000*
Interest on other Miscellaneous Provident Funds (*Charged*)		*8,100*
C.—INTEREST ON OTHER OBLIGATIONS.		
Miscellaneous	**Voted** ..	**1,000**
	Charged ..	*3,000*
	Total Grant No. 10 ..	**16,77,000**
	Voted ..	**1,000**
	Charged ..	*16,76,000*
D.—TRANSFERS TO OTHER ACCOUNTS.		
Deduct—(1) **Interest transferred to Commercial departments**—		
(a) **Irrigation Department** (*Charged*)		*22,73,000*
(b) **Forest Department** (*Charged*)		*1,000*
Deduct—(2) **Interest portion of equated payments on account of commuted value of pensions** (*Charged*)		*1,58,000*
	Total ..	**—24,32,000**
	Net Total ..	**—7,55,000**
	Voted ..	**1,000**
	Charged ..	*—7,56,000*

GRANT No. 11

General Administration

(Head of Account:—25—General Administration)

Voted Rs. 1,18,53,000 *Charged Rs. 34,55,000*

Total Rs. 1,53,08,000

II—Abstract Account

		Budget Estimate, 1937-38.
		Rs.
A—Heads of Provinces (including Governor and Ministers).		
A(1)—Salary of the Governor (*Charged*)		*1,20,000*
A(2)—Sumptuary allowances of Governor (*Charged*)		*25,000*
A(3)—Staff and Household of Governor—		
A(3)-1—Pay of officers	**Voted** ..	..
	Charged..	*83,600*
A(3)-2—Pay of establishment ..	**Voted** ..	..
	Charged..	*1,08,800*
A(3)-3—Allowances, honoraria, etc.	**Voted** ..	..
	Charged..	*31,200*
A(3)-4—Contingencies	**Voted** ..	..
	Charged..	*1,12,700*
A(3)-5—Grants-in-aid—Contributions	*Charged*..	*1,800*
For rounding	**Voted** ..	..
	Charged..	..
	Total A(3) ..	**3,38,100**
	Voted ..	..
	Charged..	*3,38,100*
A(4)—Secretarial staff of Governor—		
A(4)-1—Pay of officers	*Charged*..	*31,800*
A(4)-2—Pay of establishment	*Charged*..	*24,300*
A(4)-3—Allowances, honoraria, etc.	*Charged*..	*7,700*
A(4)-4—Contingencies	*Charged*..	*5,800*
For rounding	*Charged*..	..
	Total A (4) ..	**69,600**
	Voted ..	..
	Charged ..	*69,600*

II—Abstract Account—*contd.*

		Budget Estimate, 1937-38.
		Rs.
A(5)—**Expenditure from contract allowances** (*Charged*)		*1,00,000*
A(6)—**Tour expenses** (*Charged*)		*90,000*
A(7)—**Executive Council**	Voted ..	11,000
	Charged..	*11,000*
A(8)—**Ministers**—		
A(8)-1—**Pay of officers**	Voted ..	16,000
	Charged..	*2,86,000*
A(8)-2—**Pay of establishment**	Voted ..	7,900
A(8)-3—**Allowances, honoraria, etc.**	Voted ..	9,500
	Charged..	*25,000*
A(8)-4—**Contingencies**	Voted ..	16,300
For rounding	Voted ..	+300
	Charged..	..
	Total A(8) ..	3,61,000
	Voted ..	50,000
	Charged ..	*3,11,000*

B. LEGISLATIVE BODIES.

B(1)—**Provincial Legislative Assembly**—		
B(1)-1—**Pay of of officers**	Voted ..	43,450
	Charged	..
B(1)-2—**Pay of establishment**	Voted ..	34,600
B (1)-3—**Allowances, honoraria, etc.**	Voted ..	1,53,100
	Charged..	..
B(1)-4—**Contingencies**	Voted ..	25,200
B (1)-5—**Lump provisions for increased staff**	(Voted) ..	8,000
For rounding	Voted ..	−350
	Charged..	..
	Total B(1)	2,64,000
	Voted ..	2,64,000
	Charged..	..
B(2)—**Provincial Legislative Council**—		
B(2)-1—**Pay of officers**	Voted ..	23,133
	Charged..	..
B(2)-2—**Pay of establishment**	Voted ..	4,371
B(2)-3—**Allowances, honoraria, etc.**	Voted ..	20,094
	Charged..	..
B(2)-4—**Contingencies**	Voted	2,636
For rounding ..	Voted ..	+266
	Charged..	..
	Total B(2) ..	50,500
	Voted ..	50,500
	Charged..	..
B(3)—**Legislative Council Department**	*Charged*..	*3,500*

II—ABSTRACT ACCOUNT—*contd.*

		Budget Estimate, 1937-38.
		Rs.
B (4)—Elections for Legislatures	Voted ..	45,000
C—Secretariat and Headquarters Establishment.		
C (1)—Civil Secretariat—		
C (1)-1—Pay of officers	Voted ..	1,69,410
	Charged ..	*5,12,498*
C (1)-2—Pay of establishment	Voted ..	9,56,176
C (1)-3—Allowances, honoraria, etc.	Voted ..	39,840
	Charged ..	*27,000*
C (1)-4—Contract contingencies	Voted ..	785
C (1)-5—Other contingencies	Voted ..	63,980
C (1)-6—Grants-in-aid, Contributions, etc.	*Charged* ..	..
C (1)-7—Rural Development Commissioner	Voted ..	19,300
	Charged ..	*1,000*
C (1)-8—Establishment charges payable to other Governments, Departments, etc.	Voted ..	3,000
C (1)-9—*Deduct*—Recoveries from Central Government on account of share cost of the Bengal Secretariat	Voted ..	17,200
	Charged ..	*7,800*
For rounding	Voted ..	+9
	Charged ..	*+2*
	Total C (1) ..	17,68,000
	Voted ..	12,35,300
	Charged ..	*5,32,700*
C (2)—Public Service Commission—		
C (2)-1—Pay of officers	*Charged* ..	*80,000*
C (2)-2—Pay of establishment	*Charged* ..	*4,600*
C (2)-3—Allowances, honoraria, etc.	*Charged* ..	*600*
C (2)-4—Contingencies	*Charged* ..	*2,800*
	Total C(2) (*Charged*) ..	*88,000*
C (3)—Board of Revenue—		
C (3)-1—Pay of officers	Voted ..	100
	Charged ..	*68,200*
C (3)-2—Pay of establishment	Voted ..	71,975
	Charged ..	..
C (3)-3—Allowances, honoraria, etc.	Voted ..	2,000
	Charged ..	*3,700*
C (3)-4—Contract contingencies	Voted ..	1,600
C (3)-5—Other contingencies	Voted ..	2,300
For rounding ..	Voted ..	+325
	Charged ..	..
	Total C (3) ..	1,50,200
	Voted ..	78,300
	Charged ..	*71,900*
C (4)—Local Fund Audit Establishment	Voted ..	3,03,000
	Charged ..	..

II—ABSTRACT ACCOUNT—*contd.*

		Budget Estimate, 1937-38.
		Rs.
D—Commissioners—		
D-1—Pay of officers	**Voted** ..	**36,000**
	Charged ..	*1,44,000*
D-2—Pay of establishment	.. **Voted** ..	**1,91,700**
D-3—Allowances, honoraria, etc.	**Voted** ..	**8,300**
	Charged ..	*15,200*
D-4—Contract contingencies	.. **Voted** ..	**17,000**
D-5—Other contingencies	.. **Voted** ..	**13,300**
For rounding ..	**Voted** ..	**+100**
	Charged ..	..
Total D ..		**4,25,600**
	Voted ..	**2,66,400**
	Charged ..	*1,59,200*
E—District Administration.		
E (1)—General Establishment—		
E (1)-1—Pay of officers	**Voted** ..	**31,35,000**
	Charged ..	*7,65,000*
E (1)-2—Pay of establishment	**Voted** ..	**19,18,900**
	Charged ..	*22,600*
E (1)-3—Allowances, honoraria, etc.	**Voted** ..	**6,12,500**
	Charged ..	*1,31,108*
E (1)-4—Contract contingencies	**Voted** ..	**3,83,800**
	Charged ..	*4,000*
E (1)-5—Other contingencies	**Voted** ..	**9,05,872**
	Charged	*1,300*
E (1)-6—Grants-in-aid, contributions, etc.	**Voted** ..	**42,000**
	Charged ..	*1,200*
E (1)-7—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	.. **Voted** ..	**26,400**
E (1)-8—Losses	.. **Voted** ..	..
For rounding ..	**Voted** ..	**−172**
	Charged ..	*−8*
Total E(1) ..		**78,96,700**
	Voted ..	**69,71,500**
	Charged	*9,25,200*

II—Abstract Account—*concld.*

		Budget Estimate, 1937-38.
		Rs.
E(2)—Subdivisional Establishment—		
E(2)-1—Pay of establishment	**Voted** ..	**5,93,140**
	Charged	*4,000*
E(2)-2—Allowances, honoraria, etc.	**Voted** ..	**31,000**
	Charged	*500*
E(2)-3—Losses	**Voted** ..	..
For rounding ..	**Voted** ..	**—140**
	Charged	..
Total E(2) ..		**6,28,500**
	Voted ..	**6,24,000**
	Charged	*4,500*
E(3)—Other Establishment	**Voted** ..	**17,07,300**
	Charged	*20,400*
F—Works	**Voted** ..	..
	Charged	..
G—Miscellaneous—		
G(1)—Discretionary grant by Heads of provinces, etc.	**Voted** ..	**1,05,500**
	Charged	*500*
G(2)—Miscellaneous	**Voted** ..	**19,200**
	Charged	..
H—Charges in England—		
A—Secretary of State for India—		
A(1)—Payments to His Majesty's Exchequer towards expenses of the department of Secretary of State for India (Voted)		..
A(2)—Other charges	**Voted** ..	8,000
	Charged	*59,800*
A(3)—Loss or gain by exchange	**Voted** ..	..
	Charged	..
B—High Commissioner for India—		
B(1)—Salaries and expenses of High Commissioner's Department ..	**Voted** ..	80,680
	Charged	..
B(2)—Other charges	**Voted** ..	33,360
	Charged	*5,24,400*
B(3)—Loss or gain by exchange	**Voted** ..	..
	Charged	..
Total—H ..		**7,06,240**
	Voted ..	**1,22,040**
	Charged	*5,84,200*
For rounding ..	**Voted** ..	**—40**
	Charged	*+200*
Total Grant No. 11 ..		**1,53,08,000**
	Voted ..	**1,18,53,000**
	Charged	*34,55,000*

III—DETAILED ACCOUNT NO. 25A(1) AND (2) SALARY AND SUMPTUARY ALLOWANCE OF GOVERNOR.

	Budget Estimate, 1937-38.
	Rs.
A(1)—Salary of the Governor (*Charged*)	*1,20,000*
A(2)—Sumptuary allowance of the Governor (*Charged*)	*25,000*

III—DETAILED ACCOUNT NO. 25A(3).—STAFF AND HOUSEHOLD OF GOVERNOR.

STAFF AND HOUSEHOLD OF THE GOVERNOR.

Summary.

(*a*) **Military Secretary**	**Voted** ..	..
	Charged	*1,16,000*
(*b*) **Surgeon**	**Voted** ..	..
	Charged	*12,400*
(*c*) **Band**	*Charged*	*46,300*
(*d*) **Bodyguard**	**Voted** ..	..
	Charged	*96,400*
(*e*) **Maintenance of furnishings of official residences**	**Voted** ..	..
	Charged	*67,000*
Total	..	**3,38,100**
	Voted ..	..
	Charged	*3,38,100*

III—DETAILED ACCOUNT No. 25A(3).—STAFF AND HOUSEHOLD OF GOVERNOR—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		(*a*) **Military Secretary** (*Charged*)	..
A (3)-1—Pay of officers ..	1	Military Secretary	18,400
	5	Aide-de-Camp	41,700
		Total pay of officers	60,100
A (3)-2—Pay of establishment		Clerks	17,600
		Servants	7,800
		Temporary establishment	400
		Total pay of establishment ..	25,800
A (3)-3—Allowances, honoraria, etc.		Travelling allowances	14,000
		Hill and Dacca allowances	3,300
		House-rent and other allowances	1,900
		Cost of passages granted under Superior Civil Services Rules, 1924	..
		Total allowances, honoraria, etc. ..	19,200
A (3)-4—Contingencies ..		Postage and telegram charges	1,900
		Inland transport charges of motor-cars	800
		Purchase of books	..
		Office expenses and Miscellaneous	7,000
		Total contingencies ..	9,700
A (3)-5—Grants-in-aid, contributions, etc.		Contribution for passages of officers transferred to and from other Governments, Departments, etc.	1,200
		For rounding	..
		Total Military Secretary (*Charged*) ..	*1,16,000*

III—DETAILED ACCOUNT No. 25A(3).—STAFF AND HOUSEHOLD OF GOVERNOR—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		(*b*) **Surgeon to H. E. the Governor** (*Charged*).	
A (3)-1—Pay of officers ..		Surgeon (1,450—1,700)	..
	1	Military Assistant Surgeon (380) including staff allowance	6,600
		Total pay of officers	6,600
A (3)-2—Pay of establishment	1	Compounder (40—50)	600
	3	Servants (15)	600
		Total pay of establishment ..	1,200
A (3)-3—Allowances, honoraria, etc.		Travelling allowances	1,000
		Hill and Dacca allowances	500
		House-rent and other allowances	100
		Total allowances, honoraria, etc.	1,600
A (3)-4—Contingencies ..		Medicines and hospital requirements ..	2,500
		Office expenses and Miscellaneous	500
		Total contingencies	3,000
A (3)-5—Grants-in-aid, contributions, etc.		Contribution for passages	..
		For rounding	..
		Total Surgeon to H. E. the Governor (*Charged*)	*12,400*
		(*c*) **Band Establishment** (*Charged*).	
A(3)-2—Pay of establishment		Pay of establishment	46,300
		Allowances, honoraria	
		Contingencies	
		For rounding	..
		Total Band Establishment (*Charged*) ..	*46,300*

III—DETAILED ACCOUNT NO. 25A (3)—STAFF AND HOUSEHOLD OF GOVERNOR—*concld.*

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		(*d*) **Bodyguard Establishment** (*Charged*).	
A(3)-1—Pay of officers ..	..	Pay of officers	16,900
A(3)-2—Pay of establishment	..	Pay of establishment	35,500
A(3)-3—Allowances, honoraria, etc.	..	Allowances	10,400
A(3)-4—Contingencies ..	..	Contingencies	33,000
A(3)-5—Grants-in-aid, contributions, etc.	..	Contributions for passages	600
		For rounding	..
		Total—Bodyguard Establishment (*Charged*) ..	*96,400*
		(*e*) **Maintenance of furnishing of official residences** (*Charged*).	
A(3)-4—Contingencies.		Furniture and carpets	12,400
		Curtains and covers	6,600
		Other equipments	24,000
		Provision for the increase of the maintenance grant	..
		Renewal of furniture and carpets ..	24,000
		Other contingent charges	..
		Total ..	67,000
		Total—Maintenance of furnishings of official residences (*Charged*)	*67,000*

III—DETAILED ACCOUNT NO. 25A (4)—SECRETARIAL STAFF OF GOVERNOR.

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		DETAILS.	
		Secretarial staff of Governor (*Charged*).	
A(4)-1—Pay of officers ..	1	Secretary	23,200
	1	Assistant Secretary	8,600
		Total—Pay of officers ..	31,800
A(4)-2—Pay of establishment	7	Clerks (500 and less)	22,000
	9	Servants (30 and less)	2,100
		Temporary establishment	200
		Total—Pay of establishment ..	24,300
A(4)-3—Allowances, honoraria, etc.		Travelling allowance	4,800
		Hill and Dacca allowances	2,800
		House-rent and other allowances	100
		Cost of passages granted under Superior Civil Services Rules, 1924	..
		Total—Allowances, honoraria, etc. ..	7,700
A(4)-4—Contingencies ..	..	Postage and telegram charges	2,500
		Subscription to the Indian News Agency telegrams	2,000
		Purchase of books	..
		Office expenses and Miscellaneous ..	1,300
		Total—Contingencies ..	5,800
		For rounding	..
		Total—Secretarial staff of Governor (*charged*) ..	*69,600*

III—DETAILED ACCOUNT No. 25A(5)—EXPENDITURE FROM CONTRACT ALLOWANCE.

	Budget Estimate, 1937-38.
	Rs.
Charged.	
Motor-car charges, including insurance	
Other contingent charges, including wages and liveries of household and other servants ..	
Total (*Charged*) ..	*1.00,000*

III—DETAILED ACCOUNT No. 25A(6)—TOUR EXPENSES.

TOUR EXPENSES.	
Maintenance and repairs of camp equipment and pay of tent-pitchers and camp menials	
Railway freight on tents, heavy goods, horses, etc., in connection with tours	
Carriage of goods and cost of special trains for carriage of heavy goods and stable between Government Houses	
Reserved accommodation for members of the Governor's family	
Special trains and haulage of saloon carriages	
Cart and coolie hire on tour	
Cart and coolie hire during transfer between Government Houses	
Saddle, horses and carriages on tour	
Payment and presents for services rendered on tour	
Railway fare and carriage of household while on tour	
Railway fare and carriage of household while in transit between Government Houses ..	
Purchase and upkeep of motor-cars and motor lorries	
Miscellaneous	
For rounding	
Total (*Charged*) ..	(*a*)*90,000*

		Rs.
(*a*) Land Tour	..	78,850
Maintenance of Saloon	..	11,150
Total	..	90,000

III—Detailed Account No. 25A(8).—Ministers.

	Number. 1937-38.			Budget Estimate, 1937-38. Rs.
A(8)-1—Pay of officers ..		Ministers	Voted ..	16,000
			Charged..	*2,86,000*
		Total—Pay of officers	..	3,02,000
			Voted ..	16,000
			Charged..	*2,86,000*
A(8)-2—Pay of establishment		Servants	..	7,900
		Total—Pay of establishment (voted)	..	7,900
A(8)-3—Allowances, honoraria, etc.		Travelling allowance ..	Voted ..	7,500
			Charged..	*25,000*
		Hill allowance	..	1,000
		House-rent and other allowances ..	..	1,000
		Total—Allowances, honoraria, etc.	..	34,500
			Voted ..	9,500
			Charged..	*25,000*
A(8)-4—Contingencies ..		Hill journey charges	..	20
		Purchase of books, etc. ..	..	1,000
		Office expenses and Miscellaneous	..	15,280
		Total—Contingencies ..	..	16,300
		For rounding	Voted ..	+300
			Charged..	..
		Total Ministers ..	..	**3,61,000**
			Voted ..	**50,000**
			Charged..	*3,11,000*

III—Detailed Account No. 25B(1)—Provincial Legislative Assembly.

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		Provincial Legislative Assembly.	
B(1)-1—Pay of officers ..	2	Speaker and Deputy Speaker (voted) ..	30,250
	2	Secretary and Assistant Secretary (voted) ..	13,200
		Total—Pay of officers	43,450
B(1)-2—Pay of establishments	17	Council reporters and clerks	30,000
	21	Servants	4,400
		Leave salaries	..
		Temporary establishment	200
		Total—Pay of establishment ..	34,600
B(1)-3—Allowances, honoraria, etc.		Travelling allowance—	
		Voted	1,52,000
		Charged	..
		House-rent and other allowances	600
		Hill allowance	500
		Total—Allowances, honoraria, etc...	1,53,100
B(1)-4—Contingencies .		Postage and telegram charges	2,800
		Rents, rates and taxes	1,200
		Purchase of books, etc. ..	1,200
		Office expenses and Miscellaneous ..	20,000
		Total—Contingencies	25,200
		Lump provision for increased staff (voted) ..	8,000
		For rounding—	
		Voted	−350
		Charged	..
		Total —Provincial Legislative Assembly ..	**2,64,000**
		Voted	**2,64,000**
		Charged	..

III—Detailed Account No. 25B(2)—Provincial Legislative Council.

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		Provincial Legislative Council.	
B(2)-1—Pay of officers ..	2	President and Deputy President (voted) ..	18,333
	1	Other gazetted officers (voted)	4,800
		Total Pay of officers	23,133
B(2)-2—Pay of establishment	4	Clerks	3,540
	5	Servants	831
		Temporary establishment	..
		Total—Pay of establishment (voted)	4,371
B(2)-3—Allowances, honoraria, etc. ..		Travelling allowance—	
		Voted	20,000
		Charged	..
		House-rent and other allowances ..	..
		Voted	94
		Charged	..
		Hill allowances	..
		Total—Allowances, honoraria, etc. ..	20,094
B(2)-4—Contingencies ..	..	Postage and telegram charges	..
		Rent, rates and taxes	..
		Purchase of books, etc.	..
		Office expenses and Miscellaneous	2,636
		Total—Contingencies	2,636
		For rounding—	
		Voted	+266
		Charged	..
		Total—Provincial Legislative Council ..	**50,500**
		Voted ..	**50,500**
		Charged	..

III—Detailed Account No. 25C(1).—Civil Secretariat.

		Budget Estimate, 1937-38.
C(1) Civil Secretariat.		
Summary.		
Pay of officers and establishment—		Rs.
Home Department	Voted	3,40,400
	Charged	*1,81,200*
Judicial Department	Voted	33,600
Finance Department	Voted	2,40,800
	Charged	*80,123*
Communications and Works and Commerce and Labour Departments	Voted	52,255
	Charged	*51,275*
Department of Public Health and Local Self-Government	Voted	1,01,100
	Charged	*33,000*
Revenue Department and Forest-Excise Department	Voted	1,15,300
	Charged	*37,000*
Departments of Agriculture and Industries and Co-operative Credit and Rural Indebtedness.	Voted	66,000
	Charged	*55,600*
Education Department	Voted	63,400
	Charged	*33,000*
Legislative Department	Voted	50,300
	Charged	*41,300*
Allowances, honoraria, etc., and contingencies	Voted	98,020
	Charged	*27,000*
(Excluding Translator's and Librarian's Departments, Ambulance Aeroplane charges and Rural Development Commissioner.)		
Total—Pay of officers, pay of establishment, allowances, honoraria, and contingencies		17,00,673
	Voted	11,61,175
	Charged	*5,39,498*
Deduct—Recoveries from the Central Government on account of share cost of the Bengal Secretariat.	Voted	17,200
	Charged	*7,800*
Net Total	Voted	11,43,975
	Charged	*5,31,698*
Translator's Department (voted)		44,200
C(1)-5—Ambulance Aeroplane charges (voted)		5,000
C(1)-7—Rural Development Commissioner	Voted	19,300
	Charged	*1,000*
Librarian's Department (voted)		19,800
Establishment charges payable to other Governments, Departments, etc. (voted)		3,000
For rounding	Voted	+25
	Charged	*+2*
Total Civil Secretariat		**17,68,000**
	Voted	**12,35,300**
	Charged	*5,32,700*

III—DETAILED ACCOUNT No. 25C(1)—CIVIL SECRETARIAT—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38.
		Home Department.	Rs.
C(1)-1—Pay of officers ..	1	Secretary (*Charged*)	*45,000*
		Other gazetted officers—	
	1	Voted	9,200
	4	*Charged*	*84,200*
		Officers on special duty—	
		Voted	15,000
..		*Charged*	*52,000*
		Total Pay of officers	2,05,400
		Voted	24,200
		Charged	*1,81,200*
C(1)-2—Pay of establishment	140	Clerks (600 and less)	2,22,600
	35	Servants (32 and less)	7,800
		Temporary establishment	85,800
		Total—Pay of establishment (Voted) ..	3,16,200
		For rounding—	
		Voted	..
		Charged	..
		Total—Home Department	**5,21,600**
		Voted ..	**3,40,400**
		Charged ..	*1,81,200*

III—DETAILED ACCOUNT NO. 25C(1)—CIVIL SECRETARIAT—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38.
		Judicial Department.	Rs.
C(1)-1—Pay of officers ..		Secretary (*Charged*)	..
		Other gazetted officers—	
	1	Voted	9,000
		Charged	..
		Officers on special duty—	
		Voted	..
		Charged	..
		Total Pay of officers	9,000
		Voted	9,000
		Charged	..
C(1)-2—Pay of establishment	10	Clerks (600 and less)	23,400
	6	Servants (32 and less)	1,200
		Temporary establishment	..
		Total—Pay of establishment (Voted) ..	24,600
		For rounding—	
		Voted	..
		Charged	..
		Total—Judicial Department	33,600
		Voted ..	33,600
		Charged ..	..

III—Detailed Account No. 25C(1)—Civil Secretariat—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		Finance Department.	
C(1)-1—Pay of officers ..	1	Secretary (*Charged*)	*33,000*
		Other gazetted officers—	
	2	Voted	20,600
	2	*Charged*	*37,900*
		Officers on special duty—	
		Voted	..
		Charged	*9,223*
		Total—Pay of officers ..	1,00,723
		Voted ..	20,600
		Charged ..	*80,123*
C(1)-2—Pay of establishment	102	Clerks (600 and less)	2,12,000
	24	Servants (32 and less)	5,200
		Temporary establishment	3,000
		Total—Pay of establishment (Voted) ..	2,20,200
		For rounding—	
		Voted	..
		Charged	..
		Total—Finance Department. ..	**3,20,923**
		Voted ..	**2,40,800**
		Charged ..	*80,123*
		Communication and Works and Commerce and Labour Departments.	
C(1)-1—Pay of officers ..	1	Secretary (*Charged*)	*31,600*
	1	Labour Commissioner (*Charged*)	*7,500*
		Other gazetted officers—	
	3	Voted	6,350
	1	*Charged*	*18,775*
		Officers on special duty—	
		Voted	..
		Charged	..
		Total—Pay of officers	64,225
		Voted ..	6,350
		Charged ..	*57,875*
		Deduct—Amount recoverable from Irrigation Department on account of 1/5th of the salary of the Secretary, Communication and Works (*Charged*)	*6,600*
		Net—Total Pay of Officers—	
		Voted ..	6,350
		Charged ..	*51,275*

III—DETAILED ACCOUNT No. 25C(1)—CIVIL SECRETARIAT—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		Communications and Works and Commerce and Labour Departments.	
C(1)-2—Pay of establishment	28	Clerks (600 and less)	43,675
	10	Servants (32 and less)	2,230
		Temporary establishment ..	..
		Total—Pay of establishment (Voted) ..	45,905
		For rounding—	
		Voted ..	..
		Charged ..	..
		Total—Communications and Works and Commerce and Labour Departments.	**1,03,530**
		Voted ..	**52,255**
		Charged ..	*51,275*
		Department of Public Health and Local Self-Government.	
C(1)-1—Pay of officers ..	1	Secretary—	
		Charged	*33,000*
	2	Other gazetted officers (Voted)	26,100
		Officers on special duty—	
		Voted ..	..
		Charged ..	..
		Total—Pay of officers	59,100
		Voted ..	26,100
		Charged ..	*33,000*
C(1)-2—Pay of establishment	45	Clerks (500 and less)	71,000
	13	Servants (32 and less)	2,800
		Temporary establishment	1,200
		Total—Pay of establishment ..	75,000
		For rounding—	
		Voted	..
		Charged	..
		Total—Department of Public Health and Local Self-Government. ..	**1,34,100**
		Voted	**1,01,100**
		Charged	*33,000*

III—Detailed Account No. 25C(1)—Civil Secretariat—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		Revenue and Forest-Excise Departments.	
C(1)-1—Pay of officers ..	1	Secretary (*charged*)	*33,000*
	1	Other gazetted officer (voted)	11,400
		Officer on special duty—	
		Voted	..
		Charged	*4,000*
		Total—Pay of officers	48,400
		Voted	11,400
		Charged	*37,000*
C(1)-2—Pay of establishment ..	57	Clerks (600 and less)	98,000
	16	Servants (32 and less)	3,900
		Temporary establishment	2,000
		Total—Pay of establishment ..	1,03,900
		For rounding—	
		Voted	..
		Charged	..
		Total—Revenue and Forest-Excise Departments	**1,52,300**
		Voted	**1,15,300**
		Charged	*37,000*

III—DETAILED ACCOUNT NO. 25C(1)—CIVIL SECRETARIAT—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		Departments of Agriculture and Industries and Co-operative Credit and Rural Indebtedness.	
C(1)-1—Pay of officers ..	1	Secretary (*charged*)	*33,000*
		Other gazetted officers—	
	1	Voted	7,800
	1	*Charged*	*22,600*
		Officers on special duty—	
		Voted	2,260
		Charged	..
		Total—Pay of officers	65,660
		Voted	10,060
		Charged	*55,600*
C(1)-2—Pay of establishment ..	28	Clerks (500 and less)	52,000
	11	Servants (32 and less)	2,500
		Temporary establishment	1,500
		Total—Pay of establishment ..	56,000
		For rounding—	
		Voted	−60
		Charged	..
		Total—Departments of Agriculture and Industries and Co-operative Credit and Rural Indebtedness.	**1,21,600**
		Voted	**66,000**
		Charged	*55,600*

III—Detailed Account No. 25C(1)—Civil Secretariat—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		Education Department.	
C(1)-1—Pay of officers ..	1	Secretary (*charged*)	*33,000*
	1	Other gazetted officers—	
		Voted	9,400
		Charged	..
		Officers on special duty—	
		Voted	..
		Charged	..
		Total—Pay of officers	42,400
		Voted	9,400
		Charged	*33,000*
C(1)-2—Pay of establishment	36	Clerks (500 and less)	50,971
	12	Servants (32 and less)	2,700
		Temporary establishment	300
		Total—Pay of establishment (voted) ..	53,971
		For rounding—	
		Voted	+29
		Charged	..
		Total—Education Department ..	**96,400**
		Voted	**63,400**
		Charged	*33,000*

III—DETAILED ACCOUNT NO. 25C(1)—CIVIL SECRETARIAT—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
C(1)-3—Allowances, honoraria, etc.		Travelling allowance—	
		Voted	21,900
		Charged	*9,400*
		Hill allowances	14,300
		House-rent and other allowances— ..	
		Voted	1,920
		Charged	*8,000*
		Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*)	*6,000*
		For rounding—	
		Voted	..
		Charged	..
		Total	**61,520**
		Voted	**38,120**
		Charged	*23,400*
C(1)-5—Contingencies ..		Hill journey charges	500
		Postage and telegram charges	..
		Purchase of books and periodicals ..	5,000
		Rents, rates and taxes	600
		Office expenses and Miscellaneous ..	45,500
		Secretariat Library	1,100
		For rounding	..
		Total Contingencies	52,700

III—DETAILED ACCOUNT NO. 25C(1)—CIVIL SECRETARIAT—*contd.*

	Number. 1937-38.		Revised Estimate, 1937-38.
			Rs.
		Legislative Department	
C(1)-1—Pay of officers ..	1	Secretary (*Charged*)	*27,500*
	1	Officers on special duty— Voted	..
		Charged	*13,800*
	3	Other gazetted officers (voted)	30,700
		Total—Pay of officers	72,000
C(1)-2—Pay of establishment	10	Clerks (600 and less)	13,600
	12	Servants (32 and less)	2,500
		Temporary establishment	3 500
		Total—Pay of establishment (voted) ..	19,600
C(1)-3—Allowances, honoraria, etc.		Travelling allowance—	
		Voted	700
		Charged	*1,300*
		Hill allowance	800
		House-rent and other allowances—	
		Voted	100
		Charged	*1,400*
		Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*) ..	*900*
		Total Allowances, honoraria, etc. ..	5,200
C(1)-5—Contingencies ..		Postage and telegram charges	300
		Purchase of books and periodicals	3,500
		Rent, rates and taxes	..
		Office expenses and Miscellaneous ..	1,800
		Total contingencies ..	5,600
		For rounding { Voted ..	..
		Charged	..
		Total—Legislative Department ..	**1,02,400**
		Voted ..	**57,500**
		Charged	*44,900*

III—DETAILED ACCOUNT NO. 25C(1).—CIVIL SECRETARIAT—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		Translator's Department.	
C(1)-1—Pay of officers ..	1	Translator	12,000
		Leave salaries	1,200
		Total pay of officers ..	13,200
C(1)-2—Pay of establishment	17	Clerks (300 and less)	28,800
	6	Servants (21 and less)	1,300
		Temporary establishment	..
		Total pay of establishment ..	30,100
C(1)-3—Allowances, honoraria, etc.		Travelling allowance	100
		House-rent and other allowances	..
		Total allowances, honoraria, etc. ..	100
C(1)-4—Contract contingencies		Contract contingencies	200
C(1)-5—Other contingencies		Other contingent charges	600
		For rounding	..
		Total	**44,200**
		Ambulance Aeroplane charges.	
		C(1)-5—Other contingencies (voted) ..	5,000
		For rounding	..
		Total ..	**5,000**
		C(1)-7—Rural Development Commissioner.	
Pay of officers ..		Pay of officers .. Voted ..	7,800
		Charged	..
Pay of establishment ..		Pay of establishment (voted)	9,300
Allowances, honoraria, etc. ..		Travelling allowance—	
		Voted	500
		Charged	*1,000*
		House-rent and other allowances—	
		Voted	100
		Charged	..
		Hill allowance (voted)	200
Contingencies ..		Other contingent charges (voted) ..	1,400
		For rounding Voted ..	..
		Charged	..
		Total ..	**20,300**
		Voted ..	**19,300**
		Charged	*1,000*

III—DETAILED ACCOUNT NO. 25C(1)—CIVIL SECRETARIAT—*concld.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		Librarian's Department.	
C(1)-1—Pay of officers ..	1	Librarian	7,800
		Leave salaries	600
		Total—Pay of officers	8,400
C(1)-2—Pay of establishment	9	Clerks (160 and less)	9,900
	3	Servants (15 to 19)	800
		Leave salaries	..
		Temporary establishment	..
		Total—Pay of establishment ..	10,700
C(1)-3—Allowances, honoraria, etc.		Travelling allowance	..
		House-rent and other allowances	20
		Total allowances, honoraria, etc. ..	20
C(1)-4—Contract contingencies		Contract contingencies	585
C(1)-5—Other contingencies		Purchase of books and periodicals ..	50
		Other contingent charges	30
		Total other contingencies ..	80
		For rounding	+15
		Total	**19,800**

III—DETAILED ACCOUNT NO. 25C(2)—PUBLIC SERVICE COMMISSION.

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		DETAILS.	
		Public Service Commission (Charged).	
C(2)-1—Pay of officers ..		Pay of officers	*80,000*
C(2)-2—Pay of establishment		Pay of establishment	*4,600*
C(2)-3—Allowances, honoraria, etc.		Allowances, honoraria, etc.	*600*
C(2)-4—Contingencies		Contingencies	*2,800*
		Total Public Service Commission (*Charged*) ..	*88,000*

III—DETAILED ACCOUNT No. 25C(3)—BOARD OF REVENUE.

		Budget Estimate, 1937-38.
		Rs.
BOARD OF REVENUE.		
Summary.		
(a) General establishment	Voted ..	57,975
	Charged ..	*71,900*
(b) Establishment for management of private estates (voted)		20,000
For rounding	Voted ..	+325
	Charged ..	..
Total		**1,50,200**
	Voted ..	**78,300**
	Charged ..	*71,900*

	Number. 1937-38.	DETAILS.		
		Board of Revenue.		
		(a) **General Establishment.**		
C(3)-1—Pay of officers ..	1	Member (*Charged*)		*45,000*
	1	Secretary (1,700—2,500) (*Charged*) ..		*23,200*
		Officer on special duty (voted)		100
		Total Pay of officers		68,300
			Voted ..	100
			Charged	*68,200*
C(3)-2—Pay of establishment	42	Clerks (550 and less)		46,675
	21	Servants (15 to 32)		4,000
		Temporary establishment		2,300
		Total—Pay of establishment		52,975
		Carried over ..		1,21,275

III—DETAILED ACCOUNT NO. 25C(3)—BOARD OF REVENUE—*concld.*

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		Board of Revenue—*concld.*	
		Brought forward	1,21,275
C(3)-3—Allowances, honoraria, etc.		Travelling allowance—	
		Voted	700
		Charged	*1,500*
		Hill allowances—	
		Voted	500
		House-rent and other allowances—	
		Voted	300
		Charged	*2,200*
		Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*)	..
		Total—Allowances, honoraria, etc. ..	5,200
C(3)-4—Contract contingencies		Contract contingencies	1,600
C(3)-5—Other contingencies		Hill journey charges	100
		Purchase of books, etc.	200
		Other contingent charges	1,500
		Total—Other contingencies	1,800
		Total—General establishment	**1,29,875**
		Voted ..	**57,975**
		Charged	*71,900*
		(*b*) **Establishment for the management of private estates.**	
C(3)-2—Pay of establishment	7	Clerks	11,000
	1	Servant	200
		Temporary establishment	7,800
		Total—Pay of establishment	19,000
C(3)-3—Allowances, honoraria, etc.		Travelling allowance—	
		Voted	500
		Charged	..
		House-rent and other allowances	..
		Total—Allowances, honoraria, etc. ..	500
C(3)-5—Contingencies ..		Office expenses and Miscellaneous ..	500
		Total contingencies	500
		Total—Establishment for the management of private estates (voted)	**20,000**

III—Detailed Account No. 25C(4).—Local Fund Audit Establishment.

		Budget Estimate, 1937-38.
		Rs.
Local Fund Audit Establishment.		
Examiner and Assistant Examiner	Voted	23,700
	Charged	..
Establishment charges payable to the Central Government for the cost of the Local Fund Audit	Voted	2,24,500
	Charged	..
Temporary establishment		..
Provincial Government's share of joint contingenceis (Voted)		3,300
Leave and pension contributions	Voted	51,500
	Charged	..
For rounding	Voted	..
	Charged	..
Total		**3,03,000**
	Voted	**3,03,000**
	Charged	..

III—Detailed Account No. 25D—Commissioners.

COMMISSIONERS.		
Summary.		
(*a*) General Department	Voted	2,40,800
	Charged	*1,59,200*
(*b*) Wards Department (voted)		25,600
Total		**4,25,600**
	Voted	**2,66,400**
	Charged	*1,59,200*

	Number. 1937-38.	**Commissioners.** (*a*) **General Department.**	
D-1—Pay of officers		Commissioners (3,000)—	
	1	Voted	36,000
	4	*Charged*	*1,44,000*
		Total	1,80,000
D-2—Pay of establishment	145	Clerks (200 and less)	1,55,000
	57	Servants (14 to 19)	11,000
		Temporary establishment	1,000
		Total—Pay of establishment (voted)	1,67,000

III—Detailed Account No. 25D.—Commissioners—*concld.*

	Number. 1937-38.	DETAILS.	Budget Estimate, 1937-38. Rs.
		Commissioners—*concld.*	
		(*a*) **General Department**—*concld.*	
D-3 Allowances, honoraria, etc.		Travelling allowance—	
		Voted	4,600
		Charged	*13,600*
		House-rent and other allowances—	
		Voted	3,100
		Charged	*1,600*
		Remuneration to copyists	200
		Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*)	..
		Total—Allowances, honoraria, etc. ..	23,100
		Voted	7,900
		Charged	*15,200*
D-4—Contract contingencies		Contract contingencies	17,000
D-5—Other contingencies		Purchase and keep of elephants	..
		Purchase of typewriters	800
		Purchase of books and publications ..	500
		Rent, rates and taxes	8,300
		Other contingent charges	3,200
		Total—Contingencies	12,800
		For rounding—	
		Voted	+100
		Charged	..
		Total—General Department ..	**4,00,000**
		Voted	**2,40,800**
		Charged	*1,59,200*
		(*b*) **Wards Establishment.**	
D-2—Pay of establishment	17	Clerks	22,000
	4	Servants	800
		Temporary establishment	1,900
		Total—Pay of establishment ..	24,700
D-4—Allowances, honoraria, etc.		Travelling allowance	..
		House-rent and other allowances	400
D-5—Contingencies		Office expenses and Miscellaneous ..	500
		For rounding	..
		Total Wards Establishment (voted) ..	**25,600**

III—Detailed Account No. 25E—District Administration.

	Budget Estimate, 1937-38.
	Rs.
DISTRICT ADMINISTRATION.	
E(1)—General Establishment.	
Summary.	
(a) General Establishment .. .. Voted ..	61,78,100
Charged	*9,21,300*
(b) Landlords' Fee Establishment (voted)	4,56,000
(c) Treasury Establishment .. .. Voted ..	3,37,400
Charged	*3,900*
Total ..	**78,96,700**
Voted ..	**69,71,500**
Charged	*9,25,200*

	Number. 1937-38.		Rs.
		DETAILS.	
		(*a*) **General Establishment.**	
E(1)-1—Pay of officers ..		Collectors and Magistrates—	
		Voted	2,00,000
		Charged	*4,57,000*
		Joint and Assistant Magistrates—	
		Voted	..
		Charged	*2,85,000*
		Deputy and Sub-Deputy Magistrates—	
		Voted	29,35,000
		Charged	*23,000*
		Total—Pay of officers	**39,00,000**
		Voted ..	**31,35,000**
		Charged	*7,65,000*

III—Detailed Account No. 25E(1)—General Establishment.

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		DETAILS.	
		(*a*) **General Establishment**—*contd.*	
		Brought forward	39,00,000
		Voted ..	31,35,000
		Charged	*7,65,000*
E(1)-2—Pay of establishment		Steam-launch, boat and elephant establishment—	
		Voted ..	2,000
	1,593	Clerks—	
		Voted ..	12,70,000
		Charged	*17,000*
	1,135	Servants—	
		Voted ..	2,25,000
		Charged	*2,000*
		Temporary establishment—	
		Voted ..	42,000
		Charged	*200*
		Total—Pay of establishment ..	**15,58,200**
		Voted ..	**15,39,000**
		Charged	*19,200*
		Carried over ..	54,58,200
		Voted ..	46,74,000
		Charged	*7,84,200*

III—Detailed Account No. 25E(1)—General Establishment—*contd.*

			Budget Estimate, 1937-38.
			Rs.
	(*a*) **General Establishment**—*contd.*		
	Brought forward		54,58,200
		Voted ..	46,74,000
		Charged	*7,84,200*
E(1)-3—Allowances, honoraria, etc.	Travelling allowance—		
		Voted ..	3,93,000
		Charged	*90,000*
	House-rent and other allowances—		
		Voted ..	60,000
		Charged	*5,000*
	Rewards for capturing dacoits—		
		Voted ..	300
		Charged	..
	Other rewards—		
		Voted ..	2,000
		Charged	..
	Fees for copies—		
		Voted ..	28,000
		Charged	..
	Remuneration to copyists—		
		Voted ..	1,24,000
		Charged	*800*
	Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*)		*35,000*
	Total—Allowances, honoraria, etc.		**7,38,100**
		Voted ..	**6,07,300**
		Charged	***1,30,800***
	Carried over ..		61,96,300
		Voted ..	52,81,300
		Charged	*9,15,000*

III—DETAILED ACCOUNT No. 25E(1)—GENERAL ESTABLISHMENT—*contd.*

			Budget Estimate, 1937-38.
			Rs.
	(*a*) **General Establishment**—*contd.*		
	Brought forward		61,96,300
		Voted ..	52,81,300
		Charged	*9,15,000*
E(1)-4—Contract contingencies.	Contract contingencies—		
		Voted ..	3,38,200
		Charged	*3,800*
E(1)-5—Other contingencies	Diet and travelling allowance to witnesses—		
		Voted ..	2,65,000
		Charged	*800*
	Passage, diet and hospital expenses of wounded persons—		
		Voted ..	16,000
		Charged	..
	Law charges—		
		Voted ..	43,000
		Charged	..
	Fees for *post-mortem* and other examinations—		
		Voted ..	2,200
		Charged	*50*
	Purchase of tents—		
		Voted ..	4,000
		Charged	..
	Process-serving charges—		
		Voted ..	1,00,000
		Charged	..
	Rewards to village panchayats—		
		Voted ..	7,000
		Charged	..
	Rewards to private persons for capturing dacoits—		
		Voted ..	2,000
		Charged	*50*
	Other rewards—		
		Voted ..	..
		Charged	..
	Carried over ..		65,38,300
		Voted ..	56,19,500
		Charged	*9,18,800*

III—DETAILED ACCOUNT NO. 25E(1)—GENERAL ESTABLISHMENT.—*contd.*

		Budget Estimate, 1937-38.
		Rs.
	(a) **General Establishment**—*concld.*	
	Brought forward	65,38,300
	Voted ..	56,19,500
	Charged	*9,18,800*
	Liveries to peons—	
	Voted ..	3,000
	Charged	*200*
	Purchase of typewriters—	
	Voted ..	7,000
	Charged	..
	Purchase of books, etc.—	
	Voted ..	3,800
	Charged	*100*
	Rent, rates and taxes—	
	Voted ..	55,000
	Charged	*50*
	Steam-launch contingencies—	
	Voted ..	600
	Charged	..
	Other contingent charges—	
	Voted ..	26,872
	Charged	*50*
	Charges for the maintenance of boundary marks (voted) ..	4,500
	Charges for resumed Chowkidari Chakran lands (voted) ..	3,200
	Total other contingencies ..	**5,44,472**
	Voted ..	**5,43,172**
	Charged	*1,300*
E(1)-6—Grants-in-aid, contributions, etc.	Contribution for passages, etc. (*Charged*)	*1,200*
	Contribution to Chowkidari Reward Fund (voted) ..	42,000
	Total ..	**43,200**
E(1)-7—Establishment charges recovered from other Governments, Departments, etc.	*Deduct*—Recoveries from District Boards on account of proportionate cost of road cess establishment—(voted)	26,400
	Recoveries from District Boards under section 99 of the Cess Act	..
E(1)-8—Losses ..	Losses (voted)	..
	For rounding—	
	Voted ..	−172
	Charged	..
	Total General establishment ..	**70,99,400**
	Voted ..	**61,78,100**
	Charged	*9,21,300*

III—DETAILED ACCOUNT NO. 25E(1)—GENERAL ESTABLISHMENT.—*contd.*

		Budget Estimate, 1937-38.
		Rs.
	(*b*) **Landlords' fee—Establishment.**	
E(1)-2—Pay of establishment	Pay of Establishment (voted)	95,900
E(1)-3—Allowances, honoraria, etc.	Allowances, honoraria, etc. (voted)	100
E(1)-5—Contingencies ..	Other contingencies (voted)	3,60,000
	Total Landlords' fee—Establishment (voted) ..	4,56,000

III—DETAILED ACCOUNT NO. 25E(1)—GENERAL ESTABLISHMENT—*concld.*

	Number. 1937-38.			Budget Estimate, 1937-38.
				Rs.
		(c) Treasury Establishment.		
E(1)-2—Pay of establishment	271	Clerks—	Voted ..	2,35,000
			Charged	*2,900*
	148	Servants—	Voted ..	41,000
			Charged	*500*
		Temporary establishment—	Voted ..	8,000
			Charged	..
		Total—Pay of establishment	..	2,87,400
E(1)-3—Allowances, honoraria, etc.	..	Travelling allowance—	Voted ..	900
			Charged	*8*
		House-rent and other allowances—	Voted ..	4,200
			Charged	*300*
		Total—Allowances, honoraria, etc.		5,408
E(1)-4—Contract contingencies		Contract continegncies—	Voted ..	45,600
			Charged	*200*
E(1)-5—Other contingencies		Liveries to peons—	Voted ..	150
			Charged	..
		Purchase and repair of typewriters—	Voted ..	1,900
			Charged	..
		Purchase of books, etc.—	Voted ..	50
			Charged	..
		Other contingent charges—	Voted ..	600
			Charged	..
		Total—Contingencies	..	2,700
P-2—Losses ..	..	Losses ..	..	..
		For rounding—	Voted ..	..
			Charged	*—8*
		Total Treasury Establishment	..	**3,41,300**
			Voted ..	**3,37,400**
			Charged	*3,900*

III—Detailed Account No. 25E(2)—Subdivisional Establishment.

	Number. 1937-38.			Budget Estimate, 1937-38.
				Rs.
		DETAILS.		
		Subdivisional Establishment.		
E(2)-1—Pay of Establishment	547	Clerks (100 and less)—		
			Voted ..	4,20,140
			Charged	*3,200*
	853	Servants—		
			Voted ..	1,55,000
			Charged	*800*
		Temporary establishment—		
			Voted ..	18,000
			Charged	..
		Total—Pay of establishment ..		5,97,140
			Voted ..	5,93,140
			Charged	*4,000*
E(2)-2—Allowances, honoraria, etc.		Travelling allowance—		
			Voted ..	27,000
			Charged	*100*
		House-rent and other allowances—		
			Voted ..	4,000
			Charged	*400*
		Total—Allowances, honoraria, etc. ..		31,500
			Voted ..	31,000
			Charged	*500*
E(3)-3—Losses ..		Losses (Voted)		..
		For rounding—		
			Voted ..	−140
			Charged	..
		Total—Subdivisional Establishment		**6,28,500**
			Voted	**6,24,000**
			Charged	*4,500*

III—Detailed Account No. 25E(3)—Other Establishment.

Numbers. 1937-38.			Budget Estimate, 1937-38.
			Rs.
	Other establishment.		
	Summary.		
	(a) Wards' estates establishment	Voted ..	40,800
	(b) Staging Bungalow	Voted ..	5,300
		Charged	..
	(c) Circuit House	Voted ..	19,200
		Charged	*400*
	(d) Debt Conciliation Board	Voted ..	16,42,242
		Charged	*20,000*
	For rounding	Voted ..	−242
		Charged	..
		Total ..	**17,27,700**
		Voted ..	**17,07,300**
		Charged	***20,400***
	Other Establishment.		
	Details.		
	(a) **Ward's Estates Establishment.**		
	Pay of establishment.		
33	Clerks (Rs. 150 and less)	Voted ..	30,000
		Charged	..
13	Servants (Rs. 19 and less)	Voted ..	2,400
		Charged	..
	Temporary establishment	Voted ..	6,000
		Charged	..
	Total—Pay of establishment	..	38,400
	Allowances, honoraria, etc.		
	Travelling allowance	Voted ..	100
		Charged	..
	House-rent and other allowances	Voted ..	300
		Charged	..
	Total allowances, honoraria, etc.	..	400
	Contingencies.		
	Office expenses and miscellaneous	Voted ..	2,000
		Charged	..
	For rounding	Voted ..	..
		Charged	..
	Total Wards' Estate Establishment	..	**40,800**
		Voted ..	**40,800**
		Charged	..

III—DETAILED ACCOUNT NO. 25E(3)—OTHER ESTABLISHMENT—*contd.*

	Budget Estimate, 1937-38.
	Rs.
Other Establishment—*contd.*	
(*b*) **Staging Bungalow.**	
Contingencies—	
Voted	5,300
Charged	..
..	**5,300**
(*c*) **Circuit Houses.**	
Pay of establishment—	
Voted	600
Charged	..
Contract contingencies—	
Voted	13,000
Charged	*400*
Other contingencies—	
Voted	5,600
Charged	..
For rounding—	
Voted ..	..
Charged	..
Total ..	**19,600**
Voted ..	19,200
Charged	*400*

III—Detailed Account No. 25E(3)—Other Establishment—*concld.*

Number. 1937-38.			Budget Estimate, 1937-38.
			Rs.
	Other Establishment—*concld.*		
	(d) Debt Conciliation Board.		
	Pay of officers ..	Voted ..	1,84,000
		Charged	*14,000*
	Pay of establishment	Voted	6,13,000
		Charged	..
	Allowances, honoraria, etc.	Voted ..	2,22,000
		Charged	*6,000*
	Contingencies (Voted) ..	.. ..	6,23,000
	For rounding (Voted)	.. ..	+242
	Total Debt Conciliation Board		**16,62,242**
		Voted	**16,42,242**
		Charged	*20,000*

III—Detailed Account No. 25G (1) & (2)—Discretionary Grant by Heads of Provinces, etc. and Miscellaneous.

		Budget Estimate, 1937-38.
SUMMARY.		
G(1)—Discretionary grant by Heads of Provinces, etc.—		
Grant by His Excellency the Governor	Voted ..	40,000
Ministers' discretionary grant	Voted ..	15,000
Grant by Commissioners of Divisions	Voted ..	24,725
	Charged	*275*
Grant by District Officers	Voted ..	25,750
	Charged	*250*
For rounding	Voted ..	+25
	Charged	*−25*
	Total ..	**1,06,000**
	Voted ..	**1,05,500**
	Charged	*500*
G (2) Miscellaneous (voted)—		
Grants to Salvation Army for Karwal Nut Settlement (Voted)		18,000
Miscellaneous (Voted)		1,200
	Total ..	**19,200**

III—Detailed Account No. 25H—Charges in England.

		Budget Estimate, 1937-38.
		Rs.
H—Charges in Engalnd.		
A—Secretary of State for India—		
(1)—Payments to His Majesty's Exchequer towards expenses of the departments of Secretary of State for India		..
A(2)—Other charges—		..
(*a*) Leave salaries, outfit and voyage allowance of Governor	Voted ..	..
	Charged	*26,667*
(*b*) Indian Civil Service Examination and Miscellaneous Expenditure		..
(*c*) Subventions to Universities for training of Indian Civil Service probationers (voted)		8,000
(*d*) Other charges	Voted ..	..
	Charged	*33,133*
	Total ..	67,800
	Voted	8,000
	Charged	*59,800*
A(3)—Loss or gain by exchange	Voted ..	..
	Charged	..
B—High Commissioner for India—		
B(1)—Salaries and expenses of the High Commissioner's Department ..	Voted ..	80,680
	Charged	..
B(2)—Other charges—		
Leave salaries and deputation pay	Voted ..	33,360
	Charged	*3,06,680*
Sterling overseas pay	(*Charged*)	*1,37,080*
Stores for India	(*Charged*)	*33,360*
Other charges	Voted ..	..
	Charged	*47,280*
	Total ..	6,38,440
	Voted ..	1,14,040
	Charged	*5,24,400*
B(3)—Loss or gain by exchange	Voted ..	..
	Charged	..
Total—Chrages in England		**7,06,240**
	Voted ..	**1,22,040**
	Charged	*5,84,200*

GRANT No. 12

Administration of Justice

(Head of Account:—27—Administration of Justice)

Voted Rs. 76,27,000 *Charged Rs. 27,62,000*

Total Rs. 1,03,89,000

Abstract Account.

		Budget Estimate, 1937-38.
		Rs.
A—High Court—		
(Charged).		
A—1—Pay of officers		*10,71,600*
A—2—Pay of establishment		*6,64,424*
A—3—Allowances, etc.		*20,900*
A—4—Contingencies		*1,83,513*
A—5—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.		*1,31,000*
For rounding		*—437*
Total A—High Court		**18,09,000**
	Voted ..	..
	Charged	*18,09,000*
B—Law officers—		
B—1—Pay of officers	**Voted** ..	**1,44,000**
	Charged	*61,000*
B—2—Pay of establishment	**Voted** ..	**32,000**
	Charged	*5,200*
B—3—Allowance, etc.	**Voted** ..	**1,65,301**
	Charged	*15,400*
B—4—Contingencies	**Voted** ..	**1,85,755**
	Charged	*300*
B-5—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	**Voted** ..	**19,000**
	Charged	*1,000*
For rounding	**Voted** ..	**—56**
	Charged	*+100*
Total B—Law officers		**5,89,000**
	Voted ..	**5,08,000**
	Charged	*81,000*

HEAD OF ACCOUNT No. 27.—ADMINISTRATION OF JUSTICE—*contd.*

		Budget Estimate, 1937-38.
		Rs.
C—Administrator-General and Official Trustee—		
C-1—Pay of officers	Voted	45,000
	Charged	..
C-2—Pay of establishment	Voted	1,04,000
	Charged	..
C-3—Allowances, etc.	Voted	120
	Charged	..
C-6—Contingencies	Voted	..
	Charged	..
For rounding	Voted	−120
	Charged	..
Total C—Administrator-General and Official Trustee		1,49,000
	Voted	1,49,000
	Charged	..
D—Coroner's Court—		
D-1—Pay of officers (Voted)		3,600
D-2—Pay of establishment (Voted)		1,128
D-3—Allowances, etc. (Voted)		670
D-6—Contingencies (Voted)		300
For rounding (Voted)		+302
Total D—Coroner's Court		6,000
	Voted	6,000
	Charged	..
E—Presidency Magistrates' Courts—		
E-1—Pay of officers	Voted	71,400
	Charged	*18,000*
E-2—Pay of establishment	Voted	82,580
	Charged	..
E-3—Allowances, etc.	Voted	7,960
	Charged	*1,600*
E-4—Contract Contingencies	Voted	5,600
	Charged	..
E-5—Other contingencies	Voted	33,170
	Charged	..
E-6—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	Voted	44,000
	Charged	..
For rounding	Voted	+290
	Charged	*+400*
Total E—Presidency Magistrates' Courts		1,77,000
	Voted	1,57,000
	Charged	*20,000*

HEAD OF ACCOUNT NO. 27.—ADMINISTRATION OF JUSTICE—*contd.*

		Budget Estimate 1937-38.
		Rs.
F—Civil and Sessions Courts—		
F-1—Pay of officers	Voted	21,92,500
	Charged	*5,50,800*
F-2—Pay of establishment	Voted	33,23,250
	Charged	..
F-3—Allowances, etc.	Voted	3,81,080
	Charged	*30,200*
F-4—Contract contingencies	Voted	2,23,000
	Charged	..
F-5—Other contingencies	Voted	3,75,600
	Charged	..
F-6—Grants-in-aid, contributions, etc. (*Charged*)		..
For rounding	Voted	+570
	Charged	..
Total F—Civil and Sessions Courts		70,77,000
	Voted	64,96,000
	Charged	*5,81,000*
G—Courts of Small Causes—		
G-1—Pay of officers	Voted	1,28,100
	Charged	..
G-2—Pay of establishment	Voted	1,31,500
	Charged	..
G-3—Allowances, etc.	Voted	1,500
	Charged	..
G-4—Contract contingencies	Voted	1,400
	Charged	..
G-5—Other contingencies	Voted	17,360
	Charged	..
For rounding	Voted	+140
	Charged	..
Total G—Courts of Small Causes		2,80,000
	Voted	2,80,000
	Charged	..
H—Criminal Courts—		
H-2—Pay of establishment (Voted)		5,800
H-3—Allowances, etc. (Voted)		340
H-6—Contingencies (Voted)		6,200
For rounding (Voted)		—340
Total H—Criminal Courts		12,000
	Voted	12,000
	Charged	..

HEAD OF ACCOUNT No. 27.—ADMINISTRATION OF JUSTICE—*concld.*

		Budget Estimate, 1937-38.
		Rs.
I—Pleadership and Muktearship Examination charges—		
I-1—Pay of officers (Voted)		1,200
I-2—Pay of establishment (Voted)		2,000
I-3—Allowances, etc. (Voted)		24
I-6—Contingencies (Voted)		4,500
For rounding (Voted)		+276
Total I—Pleadership and Muktearship Examination charges		8,000
	Voted	8,000
	Charged	..
J—Charges in England	**Voted**	11,000
	Charged	*2,71,000*
K—Loss or gain by exchange	**Voted**	..
	Charged	..
Total Grant No 12		1,03,89,000
	Voted	76,27,000
	Charged	*27,62,000*

III—DETAILED ACCOUNT No. 27A—HIGH COURT.

SUMMARY.

(*Charged*)

Judges	*8,38,500*
Original Side—	
Registrar	*4,57,000*
Official Receiver	*29,500*
Official Assignee	*1,04,500*
Appellate Side—	
Registrar	*4,85,000*
Reporters	*25,600*
Deduct—**Establishment charges recoverable from other Governments, Departments, etc., of share cost of the High Court, payable by the Assam Government**	*1,31,000*
For rounding	*−100*
Total	18,09,000

III—Detailed Account No. 27A—High Court—*contd.*

	Number. 1937-38.	DETAILS.	Budget Estimate, 1937-38.
			Rs.
		(1) Judges.	
A-1—Pay of officers ..	18	Judges, (6,000 and less)	*8,32,000*
A-3—Allowances, honoraria, etc.		Cost of passages under the Superior Civil Services Rules, 1924	*2,000*
		Cost of passages granted to non-Indian Civil Service High Court Judges	*2,000*
		Travelling allowance	*2,500*
		Total ..	*6,500*
		Total Judges ..	**8,38,500**
		Voted ..	..
		Charged ..	*8,38,500*
		ORIGINAL SIDE.	
		(2) Registrar.	
A-1—Pay of officers ..	9	Registrar, Deputy and Assistant Registrars (1,800 and less)	*64,000*
	2	Official and Assistant Official Referees, 1 (1,800) 1 (760—1,000)	*33,200*
	2	Clerk to the Chief Justice and Clerk of the Crown, 1 (600—30—750), 1 (700)	*18,300*
		Leave salaries of officers	*10,000*
		Total ..	*1,25,500*
A-2—Pay of establishment ..	10	Interpreters and Translators (500 and less) ..	*38,800*
	140	Assistants (300 and less)	*1,92,300*
	64	Servants (35 and less)	*14,700*
		Temporary establishment	*14,200*
		Total ..	*2,60,000*
A-3—Allowances, honoraria, etc.		Travelling allowance	*300*
		House-rent and other allowances	*1,400*
		Compensation for dearness of food ..	..
		Cost of passages under the Superior Civil Services Rules, 1924	..
		Total ..	*1,700*
A-4—Contingencies ..		Customs duty on imported stores ..	..
		Miscellaneous charges	..
		Postage and telegram charges	*400*
		Rents, rates and taxes	*21,472*
		Sessions expenses	*4,000*
		Office expenses and miscellaneous ..	*43,700*
		Purchase of books	*300*
		Total ..	*69,872*
		For rounding	*—72*
		Total Registrar ..	**4,57,000**
		Voted ..	..
		Charged ..	*4,57,000*

III—DETAILED ACCOUNT NO. 27A—HIGH COURT—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		Official Receiver.	
A-1—Pay of officers ..	1	Receiver (700)	*8,400*
A-2—Pay of establishment ..	11	Clerks (300 and less)	*9,300*
	4	Servants (27 and less)	*850*
		Total ..	*10,150*
A-3—Allowances, honoraria, etc.		Receiver's commission	*10,500*
A-6—Contingencies ..		Office expenses and miscellaneous	*500*
		Purchase of books	..
		Total ..	*500*
		For rounding	*—50*
		Total Official Receiver ..	**29,500**
		Voted ..	..
		Charged ..	*29,500*
		Official Assignee.	
A-1—Pay of officers ..		Official Assignee and Deputy Official Assignee	*19,200*
A-2—Pay of establishment ..		Clerks	*38,880*
		Servants	*4,464*
		Total ..	*43,344*
A-3—Allowances, honoraria, etc.		House-rent and other allowances	*1,000*
A-6—Contingencies ..		Postage and telegram charges	*300*
		Rents, rates and taxes	*22,200*
		Office expenses and miscellaneous ..	*18,500*
		Total ..	*41,000*
		For rounding	*—44*
		Total Official Assignee ..	**1,04,500**
		Voted ..	..
		Charged ..	*1,04,500*
		(3) APPELLATE SIDE.	
		Registrar.	
A-1—Pay of officers ..	6	Registrar and other gazetted officers, 1 (1,000—2,000), 1 (1,000), 1 (500—40—700), 1 (400—25—450), 1 (540+duty allowance 100) ..	*61,000*
		Leave salaries	*1,500*
		Total ..	*62,500*
A-2—Pay of establishment ..	8	Interpreters and Translators (300 and less) ..	*23,500*
	195	Assistants (540 and less)	*2,74,000*
	163	Servants (32 and less)	*37,000*
		Temporary establishment	*15,030*
		Total ..	*3,49,530*
		Carried over ..	*4,12,030*

III—DETAILED ACCOUNT NO. 27A—HIGH COURT—*concld.*

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		Registrar—*concld.*	
		Brought forward	*4,12,030*
A-3—Allowances, honoraria, etc.		Travelling allowance	*100*
		House-rent and other allowances	*1,100*
		Compensation for dearness of food ..	..
		Cost of passages under the Superior Civil Services Rules, 1924	..
		Cost of passages of non-Superior Officers ..	..
		Total ..	*1,200*
A 6—Contingencies ..		Customs duty on imported stores ..	..
		Copying charges	*35,000*
		Other charges	..
		Postage and telegram charges	*8,000*
		Purchase of books, etc.	*4,000*
		Office expenses and miscellaneous ..	*25,000*
		Total ..	*72,000*
		For rounding	*—230*
		Total Registrar ..	**4,85,000**
		Voted ..	..
		Charged ..	*4,85,000*
		Reporters.	
A-1—Pay of officers ..	8	Law Reporters, 1 (600), 7 (200)	*24,000*
A-2—Pay of establishment	1	Clerk (100)	*1,200*
	1	Servant (16)	*200*
		Total ..	*1,400*
A-3—Allowances, honoraria, etc.		Compensation for dearness of food ..	..
A-6—Contingencies ..		Office expenses and miscellaneous ..	*90*
		Purchase of books	*51*
		Total ..	*141*
		For rounding	*+59*
		Total Reporters	**25,600**
		Voted ..	..
		Charged ..	*25,600*

III—DETAILED ACCOUNT No. 27B.—LAW OFFICERS.

		Budget Estimate, 1937-38.
		Rs.
SUMMARY.		
(1) English Law Officers	**Voted** ..	**46,500**
	Charged	*30,200*
(2) Legal Remembrancer	**Voted** ..	**1,71,500**
	Charged	*51,500*
(3) Mufassal establishment	**Voted** ..	**3,09,000**
	Charged	*300*
Deduct—**Recoveries from other Governments for services rendered by the Law Officers of Bengal—**		
Central Government (Voted)		**10,000**
Assam Government	**Voted** ..	**9,000**
	Charged	*1,000*
Total		**5,89,000**
	Voted ..	**5,08,000**
	Charged	*81,000*

	Number. 1937-38.		
		DETAILS.	
		(1) English Law Officers.	
B-1—Pay of officers ..	1	Advocate-General (2,000) (*Charged*) ..	*25,000*
	1	Standing Counsel (1,000) (voted) ..	12,000
	1	Solicitor to Government (2,600) (voted) ..	32,100
		Total ..	69,100
B-2—Pay of establishment		Allowance of Advocate-General (*Charged*) ..	*5,200*
B-3—Allowances, honoraria, etc.		House-rent and other allowances ..	1,881
B-6—Contingencies ..		Customs duty on imported stores ..	..
		Miscellaneous charges	..
		Rents, rates and taxes	..
		Postage and telegram charges	70
		Purchase of books	225
		Office expenses and miscellaneous ..	60
		Total ..	355
		For rounding	
		Voted ..	+164
		Charged ..	..
		Total English Law Officers ..	**76,700**
		Voted ..	**46,500**
		Charged	*30,200*

III—Detailed Account No. 27B—Law Officers—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		(2) Legal Remembrancer.	
B-1—Pay of officers	1	Legal Remembrancer (3,000)	
		Voted ..	..
		Charged ..	*36,000*
	7	Other officers, 1 (2,200), 1 (1,200—100—2—1,600), 1(600—1,200), 1 (500), 1(300), 1(150) and 1 (400)	65,900
		Leave salaries	2,000
		Total ..	1,03,900
B-2—Pay of establishment ..	17	Clerks (400 and less)	22,200
	16	Servants (21 and less)	3,300
		Temporary establishment	..
		Leave reserve	..
		Total ..	25,500
B-3—Allowances, honoraria, etc.		Travelling allowance—	
		Voted ..	500
		Charged ..	*400*
		Hill allowance	300
		House-rent and other allowances—	
		Voted ..	120
		Charged ..	..
		Compensation for dearness of food ..	..
		Fees to pleaders—	
		Voted ..	20,000
		Charged ..	*15,000*
		Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*)	..
		Total ..	36,320
B-6—Contingencies ..	..	Fees to pleaders (other than Government servants)	30,400
		Customs duty on imported stores ..	..
		Charges for conducting law suits ..	23,000
		Other charges	..
		Postage and telegram charges	700
		Purchase of books, etc.	600
		Rents, rates and taxes	..
		Office expenses and miscellaneous ..	2,700
		Total ..	57,400
		For rounding—	
		Voted ..	−220
		Charged ..	*+100*
		Total—Legal Remembrancer ..	**2,23,000**
		Voted ..	**1,71,500**
		Charged ..	*51,500*

III—Detailed Account No. 27B—Law Officers—*concld.*

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		(3) **Mufassal Establishment.**	
B-1—Pay of officers ..	44	Government Pleaders and Public Prosecutors (100 and less)—	
		Voted ..	32,000
		Charged ..	..
B-2—Pay of establishment	..	Allowances of Government Pleaders—	
		Voted ..	6,500
		Charged ..	..
B-2—Allowances, honoraria, etc.		Travelling allowance	500
		Fees to pleaders in criminal cases—	
		Voted ..	1,30,000
		Charged ..	..
		Fees to pleaders in civil suits	12,000
		Fees to pleaders for the defence of paupers in murder cases	..
		Total ..	1,42,500
B-5—Contingencies ..		Fees to pleaders in civil suits (other than Government servants)	5,000
		Fees to pleaders for defence of paupers in murder cases (other than Government servants)—	
		Voted ..	11,000
		Charged ..	*200*
		Fees to pleaders in Criminal cases (other than Government servants)—	
		Voted ..	1,12,000
		Charged ..	*100*
		Total ..	1,28,300
		For rounding—	
		Voted ..	..
		Charged ..	..
		Total Mufassal Establishment ..	**3,09,300**
		Voted ..	**3,09,000**
		Charged ..	*300*

III—Detailed Account Nos. 27C—Administrator-General and Official Trustee.

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
C-1—Pay of officers ..	2	Administrator-General and Deputy Administrator-General, 1 (2,000—100—2,500), 1 (1,000—50—1,200)	45,000
C-2—Pay of establishment ..	85	Clerks (350 and less)	97,000
	30	Servants (29 and less)	7,000
		Temporary establishment	..
		Leave salaries	..
		Total ..	1,04,000
C-3—Allowances, honoraria, etc.		Travelling allowances	..
		Compensation for dearness of food ..	..
		Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*)	..
		House rent and other allowances	120
		Total ..	120
C-6—Contingencies ..		Rents, rates and taxes	..
		Office expenses and miscellaneous	..
		For rounding (voted)	−120
		Total ..	**1,49,000**
		Voted ..	**1,49,000**
		Charged ..	..

III—Detailed Account No. 27D—Coroner's Court.

D-1—Pay of officers ..	1	Coroner (300)	3,600
D-2—Pay of establishment ..	1	Interpreter and Clerk (60)	720
	2	Servants (16 and less)	408
		Total ..	1,128
D-3—Allowances, honoraria, etc.		Travelling allowance	346
		Compensation for dearness of food ..	..
		House-rent and other allowances	324
		Total ..	670
D-6—Contingencies ..		Rent, rates and taxes	..
		Office expenses and miscellaneous	300
		Total ..	300
		For rounding	+302
		Total ..	**6,000**
		Voted ..	**6,000**
		Charged ..	..

III—Detailed Account No. 27E—Presidency Magistrates' Courts.

		Budget Estimate, 1937-38.
		Rs.
SUMMARY.		
(1) Presidency Magistrates	**Voted** ..	**1,44,000**
	Charged	*20,000*
(2) Juvenile Court and Detention House for Juvenile Offenders (voted)		**13,000**
	Total ..	**1,77,000**
	Voted ..	**1,57,000**
	Charged	*20,000*

	Number. 1937-38.	DETAILS.	
		(1) Presidency Magistrates.	
E-1—Pay of officers ..	5	Presidency Magistrates, 1 (1,250—50—1,500), 2 (750—50—1,000), 1 (1,000), 1 (350—25-2—400) (voted)	47,100
	1	Presidency Magistrate, 1 (2,100) (*Charged*) ..	*18,000*
	2	Municipal Magistrates 1 (1,250), 1 (950) (voted)	24,300
		Total ..	89,400
E-2—Pay of establishment ..	62	Interpreters and clerks (250 and less) ..	63,000
	48	Servants (19 and less)	10,500
		Temporary establishment	..
		Total ..	73,500
E-3—Allowances, honoraria, etc.		Travelling allowance—	
		Voted	600
		Charged	..
		House-rent and other allowances—	
		Voted	600
		Charged	*1,600*
		Diet and travelling allowances of witnesses ..	..
		Fees to interpreters and pleaders ..	..
		Remuneration to copyists	5,800
		Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*)	..
			8,600
		Carried over ..	1,71,500

III—Detailed Account No. 27E—Presidency Magistrates' Courts—*concld.*

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		(1) Presidency Magistrates—*concld.*	
		Brought forward	1,71,500
E-5—Contract contingencies		A—Contract contingencies	5,600
E-6—Other contingencies ..		Fees to interpreters and pleaders	50
		Diet and travelling expenses of witnesses ..	12,000
		Customs duty on imported stores	..
		Other charges	..
		Purchase of books, etc.	100
		Rents, rates and taxes	4,440
		Other contingent charges	14,000
		Total ..	30,590
E-7—Establishment charges recoverable from other Governments, departments, etc.		*Deduct*—Recoveries from the Calcutta Municipality on account of pay and allowances of the Municipal Magistrates and their establishments	44,000
		For rounding—	
		Voted	−90
		Charged	*+400*
		Total Presidency Magistrates ..	**1,64,000**
		Voted	1,44,000
		Charged	*20,000*
		(2) Juvenile Court and Detention House, etc.	
E-2—Pay of establishment	7	Officers, 1 (180), 3 (100), 1 (40—5—100), 1 (25), 1 (27)	6,400
	7	Servants (15)	1,600
		Temporary establishment	1,080
		Leave salaries	..
		Total ..	9,080
E-3—Allowances, honoraria, etc.		Travelling allowance	900
		House-rent and other allowances	60
		Total ..	960
E-6—Contingencies ..		Rents, rates and taxes	580
		Office expenses and miscellaneous	2,000
		Total ..	2,580
		For rounding (voted)	+380
		Total Juvenile Court, etc.	**13,000**
		Voted	13,000
		Charged	..

III—Detailed Account No. 27F—Civil and Sessions Courts.

		Budget Estimate, 1937-38.
		Rs.
CIVIL AND SESSIONS COURTS.		
Summary.		
(1) Civil and Sessions Courts	**Voted** ..	**51,81,000**
	Charged	*5,37,500*
(2) Process-serving Establishment		**12,93,500**
(3) Court under the Workmen's Compensation Act	**Voted** ..	**8,800**
	Charged	*21,800*
(4) Special Tribunal	**Voted** ..	**12,700**
	Charged	*21,700*
	Total ..	**70,77,000**
	Voted ..	**64,96,000**
	Charged	*5,81,000*

	Number. 1937-38.	DETAILS.	
		(1) Civil and Sessions Courts.	
1—Pay of officers ..	34	District and Sessions Judges, 3 (3,000), 31 (1,600—2,250)—	
		Voted	2,70,000
		Charged	*5,02,000*
	48	Subordinate Judges (750—1,200)	5,05,000
	245	Munsifs (275—700)	13,55,000
		Temporary District and Sessions Judges—	
		Voted	11,000
		Charged	*8,000*
		Temporary Subordinate Judges (voted) ..	44,000
		Total ..	26,95,000
F-2—Pay of establishment	2,362	Clerks (275 and less)	18,60,516
	937	Servants (22 and less)	2,23,034
		Carried over	47,78,550

III—Detailed Account No. 27F—Civil and Sessions Courts—*contd.*

		Budget Estimate, 1937-38.
		Rs.
	Brought forward	47,78,550
	(1) Civil and Sessions Courts—*contd.*	
F-2—Pay of establishment	Temporary Record-room and Comparing Establishment	12,000
	Other temporary establishment ..	70,500
	Total ..	21,66,050
F-3—Allowances, honoraria, etc. ..	Travelling allowance—	
	Voted ..	54,000
	Charged ..	*12,500*
	House-rent and other allowances—	
	Voted ..	15,000
	Charged ..	*5,000*
	Compensation for dearness of food—	
	Voted ..	..
	Charged ..	..
	Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*) ..	*10,000*
	Remuneration to copyists	2,90,000
	Total ..	3,86,500
	Carried over	52,47,550

III—DETAILED ACCOUNT No. 27F—CIVIL AND SESSIONS COURTS—*contd.*

		Budget Estimate, 1937-38.
		Rs.
	Brought forward	52,47,550
	(1) Civil and Sessions Courts—*concld.*	
F-5—Contract contingencies ..	A—Contract contingencies—	
	Voted ..	2,23,000
	Charged ..	..
F-6—Other contingencies ..	Customs duty on imported stores ..	..
	Other charges—	
	Voted ..	..
	Charged ..	..
	Allowances to jurors and assessors—	
	Voted ..	96,000
	Charged ..	..
	Diet and travelling expenses of witnesses—	
	Voted ..	82,000
	Charged ..	..
	Purchase of books, etc.—	
	Voted ..	21,000
	Charged ..	..
	Purchase of typewriters—	
	Voted ..	2,500
	Charged ..	..
	Rents, rates and taxes	39,000
	Liveries to peons—	
	Voted ..	1,500
	Charged ..	..
	Other contingent charges—	
	Voted ..	1,500
	Charged ..	..
	Charges for transmission of landlords' fees ..	4,000
	Total ..	2,47,500
F-7—Grants-in-aid, contributions, etc. ..	Contribution for passages of officers transferred to and from other Governments, departments, etc. (*Charged*)	..
	For rounding (voted) ..	+450
	Carried over	57,18,500

III—DETAILED ACCOUNT NO. 27F—CIVIL AND SESSIONS COURTS—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		Brought forward ..	57,18,500
		(2) Process-serving Establishments.	
F-2—Pay of establishment	278	Nazirs, Naib-Nazirs and Nazirs' clerks (220 and less)—	
		Voted	2,40,000
		Charged	..
	3,964	Peons (22 and less)—	
		Voted	9,06,000
		Charged	..
		Temporary establishment	3,000
		Total ..	11,49,000
F-3—Allowances, honoraria, etc.		Travelling allowance—	
		Voted	19,500
		Charged	..
		House-rent and other allowances	1,000
		Total ..	20,500
F-4—Other contingencies		Miscellaneous contingent charges—	
		Voted	1,24,000
		Charged	..
		Total Process-serving Establishments	**12,93,500**
		(3) Court under the Workmen's Compensation Act.	
F-1—Pay of officers	1	Commissioner 1(2,150 and less)—	
		Voted	..
		Charged	*20,800*
F-2—Pay of establishment	4	Clerks 4 (35—140)	5,400
	5	Servants 5 (15—19)	1,100
		Leave salaries	..
		Temporary establishment	200
		Total ..	6,700
F-3—Allowances, honoraria, etc.		Travelling allowance—	
		Voted	400
		Charged	*1,000*
		House-rent and other allowances—	
		Voted	480
		Charged	..
		Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*)	..
			1,880
		Carried over	70,41,380

III—Detailed Account No. 27F—Civil and Sessions Courts—*concld.*

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		Brought forward ..	70,41,380
		(3) Court under the Workmen's Compensation Act—*concld.*	
F.-6—Contingencies		Copying charges	..
		Fees for assessors under section 20(2) of the Act	200
		Rents, rates and taxes	..
		Postage and telegram charges	..
		Purchase of books	200
		Other contingent charges	700
		Total ..	1,100
		For rounding—	
		Voted	+120
		Charged	..
		Total Court under the Workmen's Compensation Act	**30,600**
		Voted	**8,800**
		Charged	*21,800*
		(4) Special Tribunal.	
F-1—Pay of officers, etc.		Commissioners—	
		Voted	7,500
		Charged	*20,000*
		Total ..	27,500
F-2—Pay of establishment		Temporary establishment	1,500
F-3—Allowances, honoraria, etc.		Travelling allowance—	
		Voted	700
		Charged	*700*
		Diet and travelling expenses of witnesses	..
		House-rent and other allowances—	
		Voted	..
		Charged	*1,000*
		Total ..	2,400
F-6—Contingencies		Diet and travelling expenses of witnesses—	
		Voted	2,000
		Charged	..
		Miscellaneous contingent charges—	
		Voted	1,000
		Charged	..
		Total ..	3,000
		Total Special Tribunal	**34,400**
		Voted	**12,700**
		Charged	*21,700*
		Total Civil and Sessions Courts ..	**70,77,000**

III—DETAILED ACCOUNT No. 27G—COURTS OF SMALL CAUSES.

		Budget Estimate, 1937-38.
		Rs.
SUMMARY.		
(1) Presidency Courts (Voted)		**2,32,500**
(2) Mufassal Courts (Voted)		**47,500**
	Total ..	**2,80,000**
	Voted ..	**2,80,000**
	Charged	..

	Number. 1937-38.	**DETAILS.**	
		(1) Presidency Courts.	
G-1—Pay of officers ..	6	Judges (2,400 and less)	96,900
	1	Registrar (750—900)	9,000
		Leave salaries	..
		Total ..	1,05,900
G-2—Pay of establishment ..	78	Clerks (350 and less)	84,000
	43	Servants (32 and less)	8,000
		Temporary establishment	1,500
		Process-serving establishment—	
		Bailiffs and criers	17,000
		Peons	
		Leave salaries for bailiffs	..
		Total ..	1,10,500
G-3—Allowances, honoraria, etc. ..		Travelling allowance	200
		House-rent and other allowances	300
		Compensation for dearness of food ..	..
		Total ..	500
G-6—Other contingencies ..	..	Rents, rates and taxes	9,200
		Office expenses and miscellaneous ..	5,900
		Purchase of books	400
		Total ..	15,500
		For rounding (voted)	+100
		Total Presidency Courts (Voted) ..	2,32,500

II—DETAILED ACCOUNT NO. 27G—COURTS OF SMALL CAUSES—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		(2) Mufassal Courts.	
G-1—Pay of officers ..	2	Judges 2(850 and less)	22,200
	1	Registrar (700)	..
		Deduct—Emergency deduction from pay ..	..
		Total	22,200
G-2—Pay of establishment ..	13	Clerks (300 and less)	12,200
	11	Servants (20 and less) ..	2,100
		Temporary establishment	..
		Process-serving establishment—	
	1	Nazir (140)	1,100
	22	Peons (22 and less)	5,600
		Deduct—Emergency deductions from pay ..	..
		Total	21,000
G-3—Allowances, honoraria, etc.		Travelling allowance	..
		House-rent and other allowances ..	900
		Compensation for dearness of food ..	..
		Remuneration to copyists	100
		Total	1,000
G-4—Contract contingencies ..		Contract contingencies	1,400
G-5—Other contingencies ..		Rents rates and taxes	1,460
		Other contingent charges ..	400
		Total	1,860
		For rounding (voted)	+40
		Total Mufassal Courts (voted) ..	**47,500**

III—DETAILED ACCOUNT No. 27H.—CRIMINAL COURTS.

		Budget Estimate. 1937-38.
		Rs.
SUMMARY.		
(1) Police Case Hospitals		**10,000**
(2) Detention House, Howrah		..
(3) Rewards under the Arms Act	**Voted** ..	**2,000**
	Charged	..
(4) Grant to Salvation Army for Karwal Nat Settlement at Saidpur ..	**Voted** ..	..
	Charged	..
For rounding	**Voted** ..	..
	Charged	..
	Total ..	**12,000**
	Voted ..	**12,000**
	Charged	..

	Number. 1937-38.	DETAILS.	
		Police Case Hospitals.	
H-2—Pay of establishment ..	2	Sub-Assistant Surgeons (200 and less) ..	4,600
	3	Compounders and dressers (30 and less) ..	1,200
		Leave salaries	..
		Deduct—Emergency deductions from pay ..	..
		Total	5,800
H-3—Allowances, honoraria, etc.		Travelling allowance	100
		House-rent and other allowances	240
		Compensation for dearness of food ..	
		Total	340
H-6—Contingencies ..		Office expenses and miscellaneous ..	4,200
		Purchase of books	..
		Total	4,200
		For rounding (voted)	−340
		Total ..	**10,000**
		Total Police case Hospitals (Voted) ..	**10,000**

III—Detailed Account No. 27I—Pleadership and Muktearship Examination Charges.

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
I-1—Pay of officers ..	1	Secretary (100)	1,200
I-2—Pay of establishment ..	1	Clerk (150)	2,000
	1	Servant (15)	
		Total	2,000
I-3—Allowances honoraria, etc.		House-rent and other allowances	24
I-6—Contingencies		Fees to examiners	1,800
		Office expenses and miscellaneous ..	2,700
		Total	4,500
		For rounding (voted)	+276
		Total ..	**8,000**
		Voted ..	**8,000**
		Charged	..

III—Detailed Account No. 27J—Charges in England.

CHARGES IN ENGLAND.		
A—Secretary of State for India—		
Other charges (Voted)		**3,360**
B—High Commissioner for India—		
Leave and deputation salaries	**Voted** ..	**8,000**
	Charged	*2,26,680*
Overseas pay	**Voted** ..	..
	Charged	*44,000*
Other charges		..
For rounding	**Voted** ..	**−360**
	Charged	*+320*
	Total ..	**2,82,000**
	Voted ..	**11,000**
	Charged	*2,71,000*

GRANT No. 13

Jails and Convict Settlements

(Head of Account:—28—Jails and Convict Settlements)

Voted Rs. 42,99,000 *Charged Rs. 1,50,000*

Total Rs. 44,49,000

II—Abstract Account

		Budget Estimate, 1937-38.
		Rs.
A—Jails—		
A-1—Pay of officers	**Voted** ..	**74,100**
	Charged	*1,09,200*
A-2—Pay of establishment	**Voted** ..	**11,99,180**
	Charged	*2,200*
A-3—Allowances, honoraria, etc.	**Voted** ..	**91,320**
	Charged	*7,450*
A-5—Contingencies	**Voted** ..	**19,51,731**
	Charged	*2,287*
A-6—Grants-in-aid, contributions, etc.	**Voted** ..	..
	Charged	..
A-7—Charges for the distribution of quinine by the Presidency Jail (Voted)	..	**25,000**
A-8—Establishment charges payable to other Governments, Departments, etc.	**Voted** ..	..
	Charged	..
A-9—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	**Voted** ..	**2,800**
	Charged	..
For rounding	**Voted** ..	**+469**
	Charged	*+863*
Total A—Jails		**34,61,000**
	Voted ..	**33,39,000**
	Charged	*1,22,000*

II—Abstract Account—*concld.*

		Budget Estimate, 1937-38.
B.—Charges on account of persons confined or detained in Jails outside the Province.—		Rs.
B-1—Pay of officers	**Voted**	**42,700**
	Charged	*13,600*
B-2—Pay of establishment	**Voted**	**1,26,300**
	Charged	..
B-3—Allowances, honoraria, etc.	**Voted**	**27,700**
	Charged	*2,500*
B-4—Contingencies	**Voted**	**4,05,900**
	Charged	..
B-5—Grants-in-aid, contributions	*Charged*	*900*
B-6—*Deduct*—Establishment charges recoverable from other Governments	**Voted**	**7,300**
For rounding	**Voted**	**+200**
	Charged	*+500*
Total B—Charges on account of persons confined or detained in Jails outside the Province		**6,13,000**
	Voted	**5,95,500**
	Charged	*17,500*
C—Jails Manufacturers—		
C-1—Pay of officers	**Voted**	**5,200**
	Charged	..
C-2—Pay of establishment	**Voted**	**34,880**
	Charged	..
C-3—Allowances, honoraria, etc.	**Voted**	**1,600**
	Charged	..
C-5—Contingencies	**Voted**	**7,01,900**
	Charged	*400*
C-6—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	**Voted**	**3,86,500**
	Charged	*100*
For rounding	**Voted**	**—380**
	Charged	..
Total C—Jail Manufacturers		**3,57,000**
	Voted	**3,56,700**
	Charged	*300*
D—Charges in England—		
Leave and deputation salaries	**Voted**	**8,000**
	Charged	*4,000*
Overseas pay	**Voted**	..
	Charged	*6,500*
Total D—Charges in England		**18,500**
	Voted	**8,000**
	Charged	*10,500*
E—Loss or gain by exchange	**Voted**	..
	Charged	..
For rounding	**Voted**	**—200**
	Charged	*—300*
Total grant No. 13		**44,49,000**
	Voted	**42,99,000**
	Charged	*1,50,000*

III—DETAILED ACCOUNT NO. 28A.—JAILS.

JAILS.

SUMMARY.

		Budget Estimate, 1937-38.
		Rs.
Distribution by Jails—		
(a) Superintendence	**Voted**	**63,000**
	Charged	*31,000*
(b) Presidency Jails	**Voted**	**3,51,000**
	Charged	*29,000*
(c) Central Jails	**Voted**	**10,83,000**
	Charged	*47,000*
(d) District Jails	**Voted**	**12,60,000**
	Charged	*10,000*
(e) Subsidiary Jails	**Voted**	**3,47,000**
	Charged	*4,000*
(f) Borstal Institution		**53,000**
(h) Charges for moving prisoners (in cash)	**Voted**	**16,500**
	Charged	*100*
(i) Charges for moving prisoners by Railway Warrants	**Voted**	**62,000**
	Charged	..
(j) Charges for police custody	**Voted**	**81,000**
	Charged	*800*
(k) Rearmament of the Jail Department		..
A-7—Charges for the distribution of quinine by the Presidency Jail (voted)		**25,000**
A-8—Establishment charges payable to other Governments, Departments, etc.—		
A-9—*Deduct*—Establishment charges recoverable from other Governments (voted)		**2,800**
For rounding	**Voted**	**+300**
	Charged	*+100*
	Total	**34,61,000**
	Voted	**33,39,000**
	Charged	*1,22,000*

III—DETAILED ACCOUNT NO. 28A—JAILS—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		DETAILS.	
		(a) Superintendence.	
A-1—Pay of officers.	1	Inspector-General (2,500) (*Charged*) ..	*28,000*
	1	Other gazetted officers (600)—	
		Voted ..	7,200
		Charged ..	..
		Total Pay of Officers ..	35,200
A-2—Pay of establishment.	31	Clerks (250 and less)	38,000
	14	Servants (26 and less)	2,800
		Temporary establishment	7,600
		Total Pay of establishment ..	48,400
A-3—Allowances, honoraria		Travelling allowance—	
		Voted ..	1,700
		Charged ..	*1,600*
		Hill allowances	100
		House-rent and other allowances—	
		Voted ..	100
		Charged ..	*1,500*
		Cost of passage granted under the Superior Civil Service Rules, 1924 (*Charged*)	..
		Total Allowances, honoraria ..	5,000
A-5—Contingencies ..		Other Contingent Charges—	
		Voted ..	1,200
		Charged ..	..
		Purchase of books	100
		Commission charges on warrants and credit notes ..	4,000
		Total Contingencies ..	5,300
		For rounding—	
		Voted ..	+200
		Charged ..	*−100*
		Total Superintendence ..	**94,000**
		Voted ..	**63,000**
		Charged ..	*31,000*

III—DETAILED ACCOUNT NO 28A—JAILS—*contd.*

	Number. 1937-38.		Budget Estimate 1937-38.
			Rs.
		(b) Presidency Jail.	
A-1—Pay of officers ..	2	Superintendent (1,700) and Deputy Superintendent 1 (340)—	
		Voted ..	5,000
		Charged	*27,300*
		Medical Officer—	
		Voted ..	..
		Charged	..
		Total Pay of Officers ..	32,300
A-2—Pay of establishment ..	7	Jailors and Deputy Jailors (400 and less) ..	16,600
	15	Clerical, educational and mechanical establishments (130 and less)	10,700
		Warder establishment.	
	190	Permanent watch and ward (250 and less) ..	68,000
		Temporary watch and ward	20,000
		Medical establishment.	
	3	Assistant and Sub-Assistant Surgeons (175 and less)	5,200
	1	Compounders and dressers (40 and less) ..	500
		Total Pay of establishment ..	1,21,000
A-3—Allowances, honoraria, etc.	Travelling allowance—		
		Voted ..	2,000
		Charged	*1,600*
	House-rent and other allowances		11,200
	Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*)		..
	Cost of passages under Bengal Passage Rules, 1927 ..		..
	Cost of railway warrants		500
		Total Allowances, honoraria, etc, ..	15,300
		Carried over	1,68,600

III—DETAILED ACCOUNT NO. 28A—JAILS—*contd.*

			Budget Estimate, 1937-38.
			Rs.
	Brought forward	.. ..	1,68,600
	Presidency Jail—*concld.*		
A-5—Contingencies —	Clothing and bedding of prisoners	.. ..	20,000
	Dietary charges	.. .. ..	1,20,000
	Extraordinary charges for live-stock and tools and plant		8,000
	Hospital charges	.. .. ..	18,000
	Miscellaneous services and supplies	.. ..	25,231
	Sanitation charges	.. .. ..	2,800
	Customs duty on imported stores	.. .. ..	..
	Freight charges	.. ..	500
	Purchase of books	.. ..	100
	Petty construction and repairs	.. .. ..	2,000
	Rents, rates and taxes	.. .. ..	12,400
	Other contingent charges	.. .. ..	2,200
	Total Contingencies	.. ..	2,11,231
	For rounding—		
		Voted ..	+69
		Charged	*+100*
	Total Presidency Jail	..	**3,80,000**
		Voted ..	**3,51,000**
		Charged	*29,000*

III—Detailed Account No. 28A—Jails—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		(c) Central Jails.	
A-1—Pay of officers ..	6	Superintendents and Deputy Superintendents (1,950 and less)—	
		Voted ..	32,200
		Charged ..	*43,200*
	2	Medical officers (Rs. 100)	
		Voted ..	1,200
		Charged ..	*1,200*
		Total Pay of officers ..	77,800
A-2—Pay of establishment ..	22	Jailors and Deputy Jailors (400 and less) ..	50,672
	29	Clerical, educational and mechanical establishments (130 and less)	27,880
		Warder establishment.	
	582	Permanent watch and ward (Rs. 250 and less)	2,06,160
		Temporary watch and ward ..	45,000
		Medical establishment.	
	10	Assistant and Sub-Assistant Surgeons (Rs. 200 and less)	21,744
	4	Compounders and dressers (Rs. 40 and less) ..	2,240
		Total pay of establishment ..	3,53,696
A-3—Allowances, honoraria, etc.		Travelling allowance—	
		Voted ..	5,200
		Charged ..	*2,600*
		House-rent and other allowances—	
		Voted ..	22,400
		Charged	..
		Cost of railway warrants	1,500
		Cost of passages granted under the Superior Civil Services Rules, 1924—	
		Voted ..	..
		Charged ..	..
		Cost of passages under Bengal Passage Rules, 1927 ..	..
		Total Allowances, honoraria, etc.	31,700
		Carried over ..	4,63,196

III—DETAILED ACCOUNT NO. 28A—JAILS—*contd.*

		Budget Estimate, 1937-38.
		Rs.
	Brought forward	4,63,196
	(c) Central Jails—*concld.*	
A-5—Contingencies ..	Clothing and bedding of prisoners	43,100
	Dietary charges	3,88,000
	Extraordinary charges for live-stock and tools and plant	10,500
	Hospital charges	75,500
	Miscellaneous services and supplies	63,746
	Sanitation charges	51,400
	Customs duty on imported stores	..
	Freight charges	2,200
	Purchase of books	1,000
	Petty construction and repairs	8,000
	Rents, rates and taxes	13,100
	Other contingent charges	10,500
	Total contingencies ..	6,67,046
	For rounding—	
	Voted ..	−242
	Charged ..	..
	Total Central Jails ..	**11,30,000**
	Voted ..	**10,83,000**
	Charged ..	*47,000*

III—Detailed Account No. 28A—Jails—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		DETAILS.	
		(*d*) **District Jails.**	
A-1—Pay of officers ..	21	Superintendents and Deputy Superintendents (Rs. 150 and less)—	
		Voted ..	16,700
		Charged	*9,500*
		Medical Officer—	
		Voted ..	1,200
		Charged	..
		Total pay of officers ..	27,400
A-6—Pay of establishment	52	Jailors and Deputy Jailors (Rs. 350 and less) ..	
		Voted ..	1,09,850
		Charged	..
	37	Clerical, educational and mechanical establishment (Rs. 120 and less)—	
		Voted ..	25,444
		Charged	..
		Warder establishment.	
	726	Permanent watch and ward (Rs. 40 and less)	
		Voted ..	2,36,500
		Charged	..
		Temporary watch and ward—	
		Voted ..	78,700
		Charged	..
		Menial and other establishments.	
		Permanent servant (Rs. 15) (voted) ..	..
		Temporary servant—	
		Voted ..	..
		Charged	..
		Medical establishment.	
	23	Assistant and Sub-Assistant Surgeons (Rs. 200 and less)—	
		Voted ..	39,010
		Charged	..
	9	Compounders and dressers (Rs. 40 and less) ..	4,200
		Total pay of establishment ..	4,93,704
		Carried over	5,21,104

III—DETAILED ACCOUNT No. 28A—JAILS—*contd.*

			Budget Estimate, 1937-38.
			Rs.
	DETAILS.		
	(d) District Jails—*concld.*		
	Brought forward		5,21,104
A-3—Allowances, honoraria, etc.	Travelling allowance—	Voted ..	9,600
		Charged	..
	House-rent and other allowances—	Voted ..	30,100
		Charged	..
	Cost of railway warrants—	Voted ..	3,470
		Charged	..
	Total allowances, honoraria, etc.	..	43,170
A-5—Contingencies ..	Clothing and bedding of prisoners—	Voted ..	52,000
		Charged	..
	Dietary charges—	Voted ..	4,35,000
		Charged	..
	Extraordinary charges for live-stock and tools and plant—	Voted ..	12,970
		Charged	..
	Hospital charges—	Voted ..	66,000
		Charged	..
	Miscellaneous services and supplies—	Voted ..	65,637
		Charged	..
	Sanitation charges—	Voted ..	41,500
		Charged	..
	Freight charges—	Voted ..	3,600
		Charged	..
	Purchase of books—	Voted ..	700
		Charged	..
	Petty construction and repairs—	Voted ..	13,000
		Charged	..
	Rents, rates and taxes—	Voted ..	2,900
		Charged	..
	Other contingent charges—	Voted ..	12,240
		Charged	..
	Total contingencies	..	7,05,547
	For rounding—	Voted ..	−321
		Charged	*+500*
	Total District Jails ..	..	**12,70,000**
		Voted ..	**12,60,000**
		Charged	*10,000*

III—DETAILED ACCOUNT NO. 28A—JAILS—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		(e) Subsidiary Jails.	
A·1—Pay of officers ..	22	Deputy Superintendents (20)—	
		Voted ..	5,300
		Charged	..
		Total pay of officers ..	5,300
A·2—Pay of establishment ..		Jailor and Deputy Jailors (100 and less)—	
		Voted ..	..
		Charged	..
	63	Clerical, educational and mechanical establishments (110 and less)—	
		Voted ..	28,500
		Charged	*200*
		Warder establishment.	
	389	Permanent watch and ward (Rs. 30 and less)—	
		Voted ..	1,17,500
		Charged	*1,800*
		Temporary watch and ward—	
		Voted ..	12,300
		Charged	*100*
		Medical establishment.	
	40	Assistant and Sub-Assistant Surgeons (Rs. 200 and less)—	
		Voted ..	4,700
		Charged	*100*
		Compounders and dressers (voted) ..	..
		Total pay of establishment ..	1,65,200
		Carried over ..	1,70,500

III—DETAILED ACCOUNT NO. 28A—JAILS—*contd.*

			Budget Estimate, 1937-38.
			Rs.
	(e) Subsidiary Jails—*contd.*		
	Brought forward	..	1,70,500
A-3—Allowances, honoraria, etc.	Travelling allowance—	Voted ..	2,200
		Charged	*100*
	House-rent and other allowances—	Voted ..	450
		Charged	*50*
	Cost of railway warrants—	Voted ..	..
		Charged	..
	Total allowances, honoraria, etc.	..	2,800
A-5—Contingencies ..	Clothing and bedding of prisoners—	Voted ..	5,000
		Charged	*50*
	Dietary charges—	Voted ..	1,30,500
		Charged	*1,000*
	Extraordinary charges for live-stock and tools and plant—	Voted ..	3,000
		Charged	*30*
	Hospital charges—	Voted ..	5,000
		Charged	*60*
	Miscellaneous services and supplies—	Voted ..	12,427
		Charged	*157*
	Sanitation charges—	Voted ..	6,300
		Charged	*30*
	Customs duty on imported stores—	Voted ..	..
		Charged	..
	Freight charges—	Voted ..	..
		Charged	..
	Purchase of books—	Voted ..	..
		Charged	..
	Petty construction and repairs—	Voted ..	3,000
		Charged	..
	Rents, rates and taxes—	Voted ..	500
		Charged	..
	Other contingent charges—	Voted ..	4,300
		Charged	*60*
	Total contingencies	..	1,71,414
	Carried over	..	3,44,714

III—DETAILED ACCOUNT NO. 28A—JAILS—*contd.*

Number. 1937-38.		Budget Estimate, 1937-38.
		Rs.
	(e) Subsidiary Jails—*concld.*	
	Brought forward ..	3,44,714
	Calcutta Police Lock-up.	
	A-2—Pay of establishment.	
1	Sub-Assistant Surgeon (175)	2,100
1	Female warder (17-8)	200
	Total pay of establishment ..	2,300
	A-3—Allowances, honoraria, etc.	
	Travelling allowance	50
	House-rent and other allowances	300
	Total allowances, honoraria, &c. ..	350
	A-5—Contingencies.	
	Clothing and bedding of prisoners	300
	Extraordinary charges	150
	Rents, rates and taxes	1,200
	Other contingent charges	1,300
	Total Contingencies	2,950
	Total Calcutta Police Lock-up ..	**5,600**
	For rounding .. .. { Voted ..	+423
	{ *Charged*	*+263*
	Total Subsidiary Jails ..	**3,51,000**
	Voted ..	**3,47,000**
	Charged	*4,000*

III—DETAILED ACCOUNT NO. 28A—JAILS—*concld.*

	Number. 1937-38.		Budget Estimate, 1937-38.
		(f) Borstal Institution.	Rs.
A-1—Pay of officers ..	1	Superintendent (380)	4,700
	1	Medical Officer (50)	600
A-2—Pay of establishment ..	1	Deputy and Assistant Superintendents (145) ..	1,900
		Total pay of officers	7,200
	11	Clerical, educational and mechanical establishment (62 and less)	6,480
		Warder establishment.	
	28	Permanent watch and ward (42 and less) ..	8,300
		Temporary watch and ward	..
		Menial and other establishment.	
		Permanent servant	..
		Temporary servant	..
		Medical establishments.	
		Assistant and Sub-Assistant Surgeons ..	..
	1	Compounders and dressers	400
		Total pay of establishment ..	15,180
A-3—Allowances, honoraria, etc.		Travelling allowance	100
		House-rent and other allowances	250
		Cost of railway warrants	100
		Total Allowances, honoraria, etc. ..	450
A-5—Contingencies		Clothing and bedding of prisoners	3,400
		Dietary charges	18,000
		Extraordinary charges for live-stock and tools and plant	500
		Hospital charges	2,000
		Miscellaneous services and supplies	1,830
		Sanitation charges	1,000
		Customs duty on imported stores	..
		Freight charges	250
		Purchase of books	250
		Petty construction and repairs	1,000
		Rents, rates and taxes	700
		Other contingent charges	1,200
		Total contingencies ..	30,130
		For rounding	+40
		Total Borstal Institution	**53,000**
		Voted ..	**53,000**
		Charged	..

B—CHARGES ON ACCOUNT OF PERSONS CONFINED OR DETAINED IN JAILS OUTSIDE THE PROVINCE.

		Budget Estimate, 1937-38.
		Rs.
Charges on account of persons detained in jails outside Bengal under the Bengal Criminal Law Amendment Act, 1930	Voted ..	5,15,000
	Charged	*11,000*
Charges on account of Terrorist Prisoners confined in Cellular Jail, Port Blair ..	Voted ..	51,300
	Charged	*6,400*
Charges for the Bengal Ordinance Act Detenus in Jails outside Bengal ..	Voted ..	3,900
	Charged	..
Other charges	Voted ..	1,200
	Charged	..
Charges of State Prisoners under Regulation III of 1818	Voted ..	24,000
	Charged	..
For rounding	Voted ..	+100
	Charged	*+100*
Total	..	**6,13,000**
	Voted ..	**5,95,500**
	Charged	*17,500*

III—Detailed Account No. 28B—Charges on account of persons confined or detained in jails outside the Province—*concld.*

		Budget Estimate, 1937-38.
		Rs.
B (*i*) CHARGES ON ACCOUNT OF PERSONS DETAINED OUTSIDE BENGAL UNDER THE BENGAL CRIMINAL LAW AMENDMENT ACT, 1930—		
B(*i*)-1—Pay of officers	Voted	39,700
	Charged	*7,600*
B(*i*)-2—Pay of establishment	Voted	1,08,900
B(*i*)-3—Allowances, honoraria, etc.	Voted	26,000
	Charged	*2,400*
B(*i*)-5—Contingencies (voted)		3,40,300
B(*i*)-6—Grants-in-aid, contributions, etc. (*Charged*)		*600*
For rounding	Voted	+100
	Charged	*+400*
	Total	5,26,000
	Voted	5,15,000
	Charged	*11,000*
B (*ii*) CHARGES ON ACCOUNT OF TERRORIST PRISONERS CONFINED IN THE CELLULAR JAIL AT PORT BLAIR—		
B(*ii*)-1—Pay of officers	Voted	3,000
	Charged	*6,000*
Total Pay of officers		9,000
B(*ii*)-2—Pay of establishment		17,400
B(*ii*)-3—Allowances, honoraria, etc.	Voted	1,700
	Charged	*100*
Total Allowances, etc.		1,800
B(*ii*)-4—Contingencies (voted)		36,500
B(*ii*)-5—Grants-in-aid, contributions (*Charged*)		*300*
B(*ii*) 8—Deduct—Establishment charges recoverable from other Governments		7,300
For rounding	Voted	..
	Charged	..
Total		57,700
	Voted	51,300
	Charged	*6,400*

III—Detailed Account No. 28C—Jail Manufactures.

	Number. 1937-38.		Budget Estimate, 1937-38.
		Clerical and Mechanical establishment.	Rs.
C-2—Pay of establishment	10	Skilled labour (Rs. 300 and less)— Voted ..	9,600
		Charged ..	..
	18	Clerks (Rs. 125 and less)— Voted ..	21,180
		Charged ..	..
	3	Servants (Rs. 17 and less)	600
		Total pay of establishment ..	**31,380**
		Jail Depot establishment.	
C-1—Pay of officers ..	1	Manager (Rs. 340)	5,200
C-2—Pay of establishment	4	Clerks (Rs. 100 and less)	2,800
	3	Servants (Rs. 17 and less)	600
		Temporary establishment	100
		Total pay of establishment ..	**3,500**
C-3—Allowances, honoraria, etc.		Travelling allowance	200
		House-rent and other allowances ..	1,400
		Total Allowances, honoraria, etc. ..	**1,600**
		Presidency Jail.	
C-5—Contingencies ..		Freight charges	1,500
		Purchase of raw materials	65,000
		Purchase of tools and plant	2,000
		Other contingent charges	500
		Central Jails.	
		Freight charges	8,000
		Purchase of raw materials	3,73,000
		Purchase of tools and plant	5,500
		Customs duty on imported stores	..
		Other contingent charges	8,300
		District Jails.	
		Freight charges— Voted ..	1,300
		Charged ..	..
		Purchase of raw materials— Voted ..	1,60,500
		Charged ..	..
		Purchase of tools and plant— Voted ..	2,900
		Charged ..	..
		Other contingent charges— Voted ..	700
		Charged ..	..
		Contingencies carried over ..	6,29,200
		Carried over	41,680

III—Detailed Account No. 28C—Jail Manufactures—*concld.*

		Budget Estimate, 1937-38.
		Rs.
	Brought forward ..	41,680
	Contingencies brought forward	6,29,200
	Subsidiary Jails.	
	Purchase of raw materials—	
	Voted ..	12,000
	Charged ..	*400*
	Borstal Institution.	
	Purchase of raw materials	4,600
	Purchase of tools and plant	300
	Freight charges	200
	Other contingent charges	500
	Jail Depot.	
	Cost price of articles supplied for sale	50,000
	Rents, rates and taxes	2,700
	Other contingent charges	2,400
	Total contingencies	7,02,300
	Total ..	7,43,980
C-6—Deduct—Establishment charges recoverable from other Governments, departments, etc.	*Deduct*—Recoveries on account of supplies to jails—	
	Voted ..	3,86,500
	Charged ..	*100*
	For rounding—	
	Voted ..	—380
	Charged ..	..
	Total Jail Manufactures ..	**3,57,000**
	Voted ..	**3,56,700**
	Charged ..	*300*

III—DETAILED ACCOUNT NO. 28D—CHARGES IN ENGLAND.

		Budget Estimate, 1937-38.
		Rs.
A—Secretary of State for India		..
B—High Commissioner for India—		
Leave and deputation salaries—		
	Voted ..	8,000
	Charged ..	*4,000*
Overseas pay—		
	Voted ..	..
	Charged ..	*6,500*
Other charges		..
Cost of stores purchased in England		..
	Total ..	**18,500**
	Voted ..	**8,000**
	Charged ..	***10,500***

GRANT No. 14

Police

(Head of Account:—29—Police)

Voted Rs. 2,09,08,000 *Charged Rs. 18,61,000*

Total Rs. 2,27,69,000

II—Abstract Account.

		Budget Estimate, 1937-38.
		Rs.
A—Presidency Police—		
A-1—Pay of officers	Voted ..	91,100
	Charged ..	*1,12,000*
A-2—Pay of establishment		32,40,762
A-3—Allowances, honoraria, etc.	Voted ..	1,54,298
	Charged ..	*18,500*
A-5—Contract contingencies		1,18,044
A-6—Other contingencies		7,16,014
A-7—*Add*—Establishment charges payable to other Governments, etc.	Voted ..	500
	Charged ..	*200*
A-8—*Deduct*—Establishment charges recoverable from other Governments, departments, etc.		95,900
For rounding	Voted ..	+182
	Charged	*+300*
Total A—Presidency Police		43,56,000
	Voted ..	42,25,000
	Charged	*1,31,000*
B—Superintendence—		
B-1—Pay of officers	Voted ..	..
	Charged	*1,91,000*
B-2—Pay of establishment		1,34,300
B-3—Allowances, honoraria, etc.	Voted ..	6,300
	Charged	*23,000*
B-5—Contract contingencies		8,500
B-6—Other contingencies	Voted ..	33,400
For rounding	Voted ..	−500
	Charged	..
Total B—Superintendence		3,96,000
	Voted ..	1,82,000
	Charged	*2,14,000*

II—ABSTRACT ACCOUNT—*contd.*

		Budget Estimate, 1937-38.
		Rs.
C—District Executive Force—		
C-1—Pay of officers	**Voted**	**1,74,000**
	Charged	*5,40,000*
C-2—Pay of establishment	**Voted**	**1,00,24,400**
	Charged	..
C-3—Allowances, honoraria, etc.	**Voted**	**16,68,700**
	Charged	*1,26,000*
C-5—Contract contingencies	**Voted**	**6,23,500**
C-6—Other contingencies	**Voted**	**14,01,800**
	Charged	*700*
C-7—*Add*—Establishment charges payable to other Governments, etc.	**Voted**	**501**
	Charged	*53,300*
C-8—*Deduct*—Establishment charges recoverable from other Governments, departments, etc.		**8,600**
For rounding	**Voted**	**−301**
	Charged	..
Total C—District Executive Force		**1,46,04,000**
	Voted	**1,38,84,000**
	Charged	*7,20,000*
D—Police Training Schools—		
D-1—Pay of officers	**Voted**	**13,350**
	Charged	*16,400*
D-2—Pay of establishment		**1,06,800**
D-3—Allowances, honoraria, etc.	**Voted**	**6,100**
	Charged	*800*
D-5—Contract contingencies		**19,500**
D-6—Other contingencies		**27,760**
D-7—*Deduct*—Establishment charges recoverable from other Governments, departments, etc.		**12,200**
For rounding	**Voted**	**+690**
	Charged	*−200*
Total D—Police Training Schools		**1,79,000**
	Voted	**1,62,000**
	Charged	*17,000*
E—Special Police—		
E-1—Pay of officers	**Voted**	..
	Charged	*64,400*
E-2—Pay of establishment	**Voted**	**2,17,900**
	Charged	*1,00,800*
E-3—Allowances, honoraria, etc.	**Voted**	**43,200**
	Charged	*25,300*
E-5—Contract contingencies	**Voted**	**18,500**
	Charged	*8,200*
E-6—Other contingencies	**Voted**	**67,940**
	Charged	*6,800*
E-7—Grants-in-aid, contribution, etc. (charged)		*2,400*
E-8—*Add*—Establishment charges payable to other Governments, etc. (voted)		**600**
For rounding	**Voted**	**−140**
	Charged	*+100*
Total E—Special Police		**5,56,000**
	Voted	**3,48,000**
	Charged	*2,08,000*

II—Abstract Account—*concld.*

		Budget Estimate, 1937-38.
		Rs.
F—Railway Police—		
F-1—Pay of officers	**Voted**	..
	Charged	*52,400*
F-2—Pay of establishment		**4,93,600**
F-3—Allowances, honoraria, etc.	**Voted**	**45,500**
	Charged	*3,800*
F-5—Contract contingencies		**10,500**
F-6—Other contingencies		**1,34,440**
F-7—*Add*— Establishment charges payable to other Governments, etc. (Voted)		..
F-8—*Deduct*—Establishment charges recoverable from other Governments, departments, etc. (Voted)		**3,92,000**
For rounding	**Voted**	**—40**
	Charged	*—200*
Total F—Railway Police		**3,48,000**
	Voted	**2,92,000**
	Charged	*56,000*
G—Criminal Investigation Department—		
G-1—Pay of officers	**Voted**	**75,100**
	Charged	*1,06,100*
G-2—Pay of establishment		**8,74,800**
G-3—Allowances, honoraria, etc.	**Voted**	**2,57,000**
	Charged	*20,000*
G-4—Contract contingencies		**3,500**
G-5—Other contingencies		**4,37,900**
For rounding	**Voted**	**—300**
	Charged	*—100*
Total G—Criminal Investigation Department		**17,74,000**
	Voted	**16,48,000**
	Charged	*1,26,000*
H—Transfers to the General Police Fund		..
I—Miscellaneous		..
J—Works	**Voted**	**1,47,000**
	Charged	*3,000*
K—Charges in England	**Voted**	**20,000**
	Charged	*3,86,000*
L—Loss or gain by exchange	**Voted**	..
	Charged	..
For rounding	**Voted**	..
	Charged	..
Total Grant No. 14		**2,27,69,000**
	Voted	**2,09,08,000**
	Charged	*18,61,000*

III—Detailed Account No. 29A—Presidency Police.

		Budget Estimate, 1937-38.
		Rs.
A. PRESIDENCY POLICE.		
Summary.		
(a) Superintendence	**Voted** ..	**3,13,000**
	Charged ..	*1,15,000*
(b) Calcutta Police	**Voted** ..	**32,76,000**
	Charged ..	*200*
(c) Charges under the Calcutta Hackney Carriage Act, 1919	**Voted** ..	**40,000**
	Charged ..	*3,500*
(d) Port Police	**Voted** ..	**4,68,200**
	Charged ..	*12,300*
(e) Charges for Rescue Home for Girls	**Voted** ..	**9,000**
	Charged ..	..
(f) Cattle pounds	**Voted** ..	**5,000**
	Charged ..	..
(g) Police Dead house	**Voted** ..	**11,000**
	Charged ..	..
(h) Police supplied to private individuals	**Voted** ..	**34,000**
	Charged ..	..
(i) Hospital charges	**Voted** ..	**68,800**
	Charged ..	..
	Total A. Presidency Police ..	**43,56,000**
	Voted ..	**42,25,000**
	Charged ..	*1,31,000*

	Number. 1937-38.	**DETAILS.**	
		(a) Superintendence.	
A-1—Pay of officers ..	1	Commissioner—	
		Voted	..
		Charged	*30,000*
	15	Deputy and Assistant Commissioners (475 to 1,450)—	
		Voted	61,000
		Charged	*70,000*
		Leave salaries	..
		Temporary officers (voted)	20,000

III—DETAILED ACCOUNT NO. 29A—PRESIDENCY POLICE—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		(a) Superintendence—*concld.*	
A-2—Pay of establishment	124	Assistants and clerks (520 and less) ..	1,42,050
	34	Servants (19 and less)	7,138
	24	Other permanent establishment (25 to 350) ..	43,080
		Temporary establishment	26,864
A-3—Allowances, honoraria, etc.		Travelling allowance—	
		Voted	10,500
		Charged	*6,000*
		House-rent and other allowances—	
		Voted	2,008
		Charged	*6,700*
		Cost of passage granted under the Superior Civil Services Rules, 1924 (*Charged*)	*2,000*
		Rewards	..
A-5—Contract contingencies		Contract contingencies	..
A-6—Other contingencies ..		Rents, rates and taxes	..
		Other contingent charges	500
		For rounding—	
		Voted	−140
		Charged	*+300*
		Total(a) Superintendence	**4,28,000**
		Voted ..	**3,13,000**
		Charged ..	*1,15,000*

III—DETAILED ACCOUNT NO. 29A—PRESIDENCY POLICE—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		(b) Calcutta Police.	
A-2—Pay of establishment ..	56	Inspectors (350 and less)	2,22,750
	100	Sub-Inspectors (200 and less)	2,04,000
	190	Sergeants (245 and less)	4,59,200
	482	Asst. Sub-Inspectors and head constables (50 and less)	2,60,240
	3,443	Constables (29 and less)	11,26,452
	55	Indian officers of the Armed Police (74 and less)	29,500
	424	Sepoys (29 and less)	1,50,000
		Temporary Force	1,45,050
	13	Other establishments (105 and less) ..	11,000
A-3—Allowances, honoraria, etc.		Travelling allowance	81,000
		House-rent and other allowances	3,000
		Rewards (Police officers)	18,000
		Escort charges (paid in cash)	2,500
		Cost of railway warrants	20,450
A-5—Contract contingencies		Contract contingencies	94,044
A-6—Other contingencies ..		Arms, accoutrements and ordnance stores	10,000
		Clothing charges	1,25,254
		Escort charges	..
		Rewards to private persons	2,000
		Payments to the Calcutta Municipality for ambulance charges	11,800
		Purchase and maintenance of horses and their equipment	31,000
		Purchase and maintenance of motor-cars, bicycles, etc. ..	60,000
		Secret service money	30,000
		Purchase of books	500
		Rents, rates and taxes	2,16,000
		Other contingent charges	57,500

III—DETAILED ACCOUNT NO. 29A—PRESIDENCY POLICE—*contd.*

			Budget Estimate, 1937-38.
			Rs.
	(b) Calcutta Police—*concld.*		
A-7—	*Add*—Establishment charges payable to other Governments, departments, etc.—		
		Voted ..	500
		Charged ..	*200*
A-5—	*Deduct*—Establishment charges recoverable from other Governments, departments, etc.	.. ..	95,900
A-9—	*Deduct*—Share of charges for collection of Motor Vehicles Taxes chargeable to "12—Charges on account of Motor Vehicle Taxation Act"	.. ..	
	For rounding—		
		Voted ..	+160
		Charged ..	..
	Total (b) Calcutta Police	.. ..	**32,76,200**
		Voted ..	**32,76,000**
		Charged ..	*200*
	(c) Charges under the Calcutta Hackney Carriage Act of 1919.		
A-1—Pay of officers ..	Salaries—		
		Voted ..	..
		Charged ..	*2,800*
A-2—Pay of establishment ..	Establishment	.. ..	31,800
A-3—Allowances, honoraria, etc.	House-rent and other allowances—		
		Voted ..	1,400
		Charged ..	*500*
	Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*)	.. ..	*200*
	Cost of railway warrants	.. ..	50
A-4—Other contingencies ..	Contingencies	.. ..	6,800
	For rounding—		
		Voted ..	−50
		Charged ..	..
	Total (C)	.. ..	**43,500**
		Voted ..	**40,000**
		Charged ..	*3,500*

III—Detailed Account No. 29A—Presidency Police—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		(d) Port Police.	
A-1—Pay of officers ..	1	Deputy and Assistant Commissioners, 1,100—	
		Voted ..	..
		Charged ..	*9,200*
A-2—Pay of establishment ..	5	Inspectors (350 and less)	20,500
	7	Sub-Inspectors (175 and less)	16,000
	14	Sergeants (250 and less)	37,000
	64	Asst. Sub-Inspectors and Head-Constables (50 and less)	34,000
	560	Constables (29 and less)	1,83,800
	4	Clerks, 1(125), 1(120), 1(89), 8(46) ..	4,300
	33	Manjhis and Dandies (30 and less) ..	11,500
	46	Steam-launch establishment (75 and less) ..	17,500
	..	Temporary establishment	..
A-3—Allowances, honoraria, etc.		Treavelling allowances—	
		Voted ..	6,000
		Charged ..	*1,000*
		House-rent and other allowances—	
		Voted ..	800
		Charged ..	*1,100*
		Rewards	3,500
		Cost of railway warrants	1,600
		Cost of passages granted under the Superior Civil Services Rules, 1924	1,000
A-5—Contract contingencies		Contract contingencies	24,000
A-6—Other contingencies ..		Clothing charges	15,000
		Purchase and maintenance of launches and boats ..	10,000
		Rewards to private persons	2,500
		Secret service money	2,000
		Purchase of books	200
		Rents, rates and taxes	71,000
		Other contingent charges	7,000
		For rounding—	
		Voted ..	..
		Charged ..	..
		Total Port Police ..	**4,80,500**
		Voted ..	**4,68,200**
		Charged ..	*12,300*

III—DETAILED ACCOUNT No. 29A—PRESIDENCY POLICE—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		(e) Charges for Rescue Home for Girls.	
A-2—Pay of establishment ..		Establishment	2,400
A-6—Other contingencies ..		Contingencies	6,600
		For rounding	..
		Total (e) (voted)	**9,000**
		(f) Cattle Pounds.	
A-2—Pay of establishment ..	4	Assistant Sub-Inspectors and servant (50 and less)	1,550
A-3—Allowances, honoraria, etc.		House-rent and other allowances	30
A-6—Other contingencies ..		Feed and keep of animals	2,500
		Clothing charges	60
		Rents, rates and taxes	100
		Other contingent charges	800
		For rounding	—40
		Total (f) Cattle Pounds (voted) ..	**5,000**
		(g) Police Dead House.	
A-2—Pay of establishment ..	2	Supervisor and Sub-Assistant Surgeon, 2 (175)	4,600
	1	Dissector (15)	200
		Leave salary	..
A-3—Allowances, honoraria, etc.		Travelling allowance	..
		House-rent and other allowances	300
A-6—Other contingencies ..		Rents, rates and taxes	1,900
		Other contingent charges	4,000
		For rounding	..
		Total (g) Police Dead House (voted) ..	**11,000**

III—DETAILED ACCOUNT NO. 29A—PRESIDENCY POLICE—*contd.*

	Number. 1937-38.		Budget, Estimate, 1937-38.
			Rs.
		(h) Police supplied to private individuals.	
A-2—Pay of establishment ..	1	Sub-Inspector (195)	2,400
	93	Head Constables and Constables (42 and less)	28,600
		Temporary establishment	..
A-3—Allowances, honoraria, etc.	Travelling allowance		200
	House-rent and other allowances		..
A-6—Other contingencies ..	Clothing charges		1,600
	Rents, rates and taxes		600
	Other contingent charges		600
	For rounding		..
		Total (h) Police supplied to private individuals ..	**34,000**

III—DETAILED ACCOUNT NO. 29A—PRESIDENCY POLICE—*concld.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		(i) Hospital Charges.	
A-1—Pay of officers ..	1	Police Surgeon (750)—	
		Voted ..	10,100
		Charged	..
A-2—Pay of establishment ..	5	Assistant and Sub-Assistant Surgeons (400 and less)—	
		Voted ..	11,600
		Matron and Nurses	1,440
	3	Compounders and dressers, 1 (49), 1 (43), 1 (15)	1,400
		Nursing orderlies	720
	1	Clerk (165)	800
	2	Servants 1 (18), 1 (16)	480
		Temporary establishment	348
	1	Assistant Sub-Inspector (50)	500
		Leave salaries	..
A-3—Allowances, honoraria, etc.		Travelling allowance—	
		Voted ..	800
		House-rent and other allowances—	
		Voted ..	2,160
		Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*) ..	..
A-5—Other contingencies ..		Diet and clothing of patients	15,000
		Medical requisites	5,000
		Rents, rates and taxes	3,600
		Other contingent charges	14,600
		For rounding—	
		Voted ..	+252
		Charged	..
		Total (i) Hospital Charges	**68,800**
		Voted ..	**68,800**
		Charged	..

III—Detailed Account No. 29B—Superintendence.

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		B—Superintendence.	
B-1—Pay of officers ..	6	Inspector-General and Deputy Inspector-General (2,625 and less)—	
		Voted ..	..
		Charged	*1,58,000*
	2	Other gazetted officers 1 (1,150) 1 (1,000)—	
		Voted ..	..
		Charged	*33,000*
B-2—Pay of establishment ..	105	Clerical (460 and less) launch, boat and elephant establishment	1,23,000
	2	Head Constables 1 (32), 1 (31)	800
	26	Constables (24 and less)	7,000
	10	Servants (23 and less)	2,100
		Temporary establishment	1,400
B-3—Allowances, honoraria, etc.		Travelling allowance—	
		Voted ..	2,500
		Charged	*11,000*
		Hill allowances—	
		Voted ..	150
		Charged	..
		House-rent and other allowances—	
		Voted ..	2,900
		Charged	*9,000*
		Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*)	*3,000*
		Cost of railway warrants	750
B-5—Contract contingencies		Contract contingencies	8,500
B-6—Other contingencies ..		Purchase of books	..
		Rents, rates and taxes	1,400
		Other contingent charges—	
		Voted ..	32,000
		Charged	..
		For rounding—	
		Voted ..	—500
		Charged	..
		Total B ..	**3,96,000**
		Voted ..	**1,82,000**
		Charged	*2,14,000*

III—DETAILED ACCOUNT NO. 29C—DISTRICT EXECUTIVE FORCE.

			Budget Estimate, 1937-38.
			Rs.
C—DISTRICT EXECUTIVE FORCE.			
Summary.			
(*a*) District Police		Voted ..	1,38,70,000
		Charged	*7,20,000*
(*b*) Other Police		Voted ..	14,000
		Charged	..
	Total C District Executive Force ..	..	**1,46,04,000**
		Voted ..	**1,38,84,000**
		Charged	*7,20,000*

	Number. 1937-38.	DETAILS.		
		(a) District Police.		
C-1—Pay of officers	36	Superintendents (700 to 1,450)—		
			Voted ..	44,000
			Charged	*3,80,000*
	45	Assistant Superintendents (350 to 625) (*Charged*)	..	*1,19,000*
	23	Deputy Superintendents (320 to 800)—		
			Voted ..	1,20,000
			Charged	..
		Temporary officers—		
			Voted	10,000
			Charged	*41,000*
		Total	..	**7,14,000**
			Voted ..	**1,74,000**
			Charged	*5,40,000*
		Carried over	..	7,14,000

III—DETAILED ACCOUNT NO. 29C—DISTRICT EXECUTIVE FORCE—*contd.*

	Number. 1937-38.			Budget Estimate, 1937-38. Rs.
		Brought forward	.. ..	7,14,000
		Police Force.		..
C-2—Pay of establishment	193	Inspectors (300 and less)—	Voted ..	6,10,000
	1,626	Sub-Inspectors (130 and less)—	Voted ..	20,36,000
	28	Sergeants (225 and less)—	Voted ..	59,000
	2,358	Assistant Sub-Inspectors and Head Constables (40 and less)—	Voted ..	10,69,673
	1,853	Constables (24 and less)—	Voted ..	49,76,720
		Other temporary force—	Voted ..	1,70,000
		Temporary District Intelligence staff—	Voted ..	6,96,000
		For rounding—	Voted ..	—393
		Total—Pay of establishment (Police Force)	..	**96,17,000**
			Voted ..	**96,17,000**
		Carried over	..	1,03,31,000

III—DETAILED ACCOUNT NO. 29C—DISTRICT EXECUTIVE FORCE—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		Brought forward ..	1,03,31,000
		Establishment.	
	302	Clerks (140 and less)—	..
		Voted ..	2,50,000
	28	Servants (50 and less)—	
		Voted ..	6,000
		Launch, boat and elephant establishment—	
		Voted ..	54,000
		Temporary establishment—	
		Voted ..	14,000
		For rounding—	
		Voted ..	..
		Total—Pay of establishment—Office establishment (voted)	**3,24,000**
		Voted ..	**3,24,000**
	Contributions, grants-in-aid contributions, etc., for passages of officers transferred from other departments (*Charged*)		..
C-3—Allowances, honoraria, etc.	Travelling allowances—		
		Voted ..	8,91,068
		Charged	*96,830*
	Hill allowance—		
		Voted ..	1,500
	House-rent and other allowances—		
		Voted ..	1,26,553
		Charged	*12,000*
	Rewards—		
		Voted ..	76,000
	Reward under the Gambling and Explosives Act—		
		Voted ..	..

III—DETAILED ACCOUNT NO. 29C—DISTRICT EXECUTIVE FORCE—*contd.*

			Budget Estimate, 1937-38.
			Rs.
	Cost of passages granted under the Superior Civil Services Rules, 1924—	Voted ..	..
		Charged	*17,000*
	Recruiting charges—	Voted ..	6,034
	Cost of railway warrants—	Voted ..	4,47,600
	Escort charges—	Voted ..	1,14,500
	For rounding—	Voted ..	−255
		Charged	*+170*
	Total	..	**17,89,000**
		Voted ..	**16,63,000**
		Charged	*1,26,000*
C-5—Contract contingencies	Contract contingencies—	Voted ..	6,23,192
	For rounding—	Voted ..	−192
	Total	..	**6,23,000**
C-6—Other contingencies ..	Arms, accoutrements and ordnance stores—	Voted ..	95,600
	Clothing charges—	Voted ..	3,31,084
	Fixed boat-hire and contingencies—	Voted ..	1,68,320
	Purchase of motor cars, boats and stores for steamers, etc.—	Voted ..	10,000
	Purchase of tents, *pals*, etc.—	Voted ..	6,000

III—DETAILED ACCOUNT No. 29C—DISTRICT EXECUTIVE FORCE—*contd.*

			Budget Estimate, 1937-38.
			Rs.
	Escort charges—	Voted ..	..
	Other contingent charges—	Voted ..	86,905
		Charged	*700*
	Rewards to private persons—	Voted ..	16,000
	Rewards to private persons under the Gambling and Explosives Acts—	Voted ..	..
	Purchase of books—	Voted ..	1,000
	Petty constructions—	Voted ..	1,67,000
	Rents, rates and taxes—	Voted ..	4,49,000
	For rounding—	Voted ..	−509
	Total other contingencies—	Voted ..	13,30,400
		Charged	*700*
C-7—Establishment charges payable to other Governments, Departments, etc.	*Add*—Establishment charges payable to other Governments, Departments, etc.—	Voted ..	501
		Charged ..	*53,300*
C-8—Establishment charges recoverable from other Governments, Departments, etc.	*Deduct*—Establishment charges recoverable from other Governments, Departments, etc. (Voted) ..	..	8,600
	For rounding—	Voted	—301
		Charged	..
		Total carried over ..	**1,44,43,000**

III—DETAILED ACCOUNT NO. 29C—DISTRICT EXECUTIVE FORCE—*contd.*

	Number. 1937-38.			Budget Estimate, 1937-38.
				Rs.
		Brought forward	..	1,44,43,000
		Hospital charges.		
C-2—Pay of establishment ..	26	Assistant and Sub-Assistant Surgeons (200 and less)		
			Voted ..	59,000
	29	Other hospital establishment (40 and less)—		
			Voted ..	14,000
		Leave salary	..	..
C-3—Allowances, honoraria, etc.	Travelling allowance—			
			Voted ..	3,000
	House-rent and other allowances—			
			Voted ..	1,500
	Compensation for dearness of food	..	..	..
C-4—Other contingencies ..	Diet of patients—			
			Voted ..	46,600
	Medical stores—		Voted ..	15,400
	Other contingent charges—			
			Voted ..	500
	Clothing and bedding of patients—			
			Voted ..	7,000
	For rounding—			
			Voted ..	..
		Total Hospital charges ..	..	**1,47,000**
			Voted ..	**1,47,000**
		Total (a) District Police ..	..	**1,45,90,000**
			Voted ..	**1,38,70,000**
			Charged	*7,20,000*

III—DETAILED ACCOUNT No. 29C.—DISTRICT EXECUTIVE FORCE—concld.

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		(b) OTHER POLICE.	
		Port Police (Chittagong).	
C-2—Pay of establishment ..	1	Inspector (300)	3,600
	1	Sub-Inspector (120)	1,400
	2	Assistant Sub-Inspector and Head Constable, 1 (38), 1 (28)	700
	12	Constables (24 and less)	3,200
	4	Boat establishment (55 and less) ..	1,500
C-3—Allowances, honoraria, etc.		Travelling allowance	100
		House-rent and other allowances	1,100
		Cost of railway warrants	..
C-5—Contract contingencies		Contract contingencies	500
C-6—Other contingencies ..		Other contingencies	1,800
		For rounding	+100
		Total (b) Port Police, Chittagong (Voted) ..	**14,000**

III—DETAILED ACCOUNT NO. 29D.—POLICE TRAINING SCHOOL.

		Budget Estimate, 1937-38.
		Rs.
D. POLICE TRAINING SCHOOLS.		
Summary.		
(a) Calcutta Police	**Voted** ..	**45,000**
	Charged	..
(b) District Police	**Voted** ..	**1,17,000**
	Charged ..	*17,000*
Total Police Training Schools	..	**1,79,000**
	Voted ..	**1,62,000**
	Charged	*17,000*

	Number. 1937-38.	**D. POLICE TRAINING SCHOOL.** **(a) Calcutta Police.**	Rs.
D-1—Pay of officers ..	1	Assistant Commissioner (575) (voted)	7,350
D-2—Pay of establishment ..	2	Inspectors 2 (350 and less), special pay 2(25) ..	
	4	Sub-Inspectors (195 and less) allowance 4 (20) ..	
	10	Assistant Sub-Inspectors and Head Constables (50 and less).	22,400
	2	Constables 2(26), special pay 1(10) ..	
	1	Clerk	1,300
	1	Servant (16)	200
D-3—Allowances, honoraria, etc.		Travelling allowance	1,000
		Other allowances	100
		Rewards	400
		Cost of railway warrant	100
		Cost of passage (*Charged*)	..
D-5—Other contingencies ..		Clothing	700
		Rents, rates and taxes	7,450
		Other contingent charges	4,000
		For rounding ..	..
		Total (a) Calcutta Police (voted) ..	**45,000**

III—DETAILED ACCOUNT No. 29D—POLICE TRAINING SCHOOL—*concld.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		(b) District Police.	
D-1—Pay of officers ..	1	Principal, 1 (1,250)—	
		Voted	..
		Charged	*16,400*
	1	Other officers 1 (450)—	
		Voted	6,000
		Charged	..
D-2—Pay of establishment ..	92	Instructing staff (300 and less)—	
		Voted	72,000
		Charged	..
	5	Hospital establishment 1(175), 1 (22), 3 (40) ..	4,500
	5	Clerks (140 and less)	5,000
	3	Servants, 1 (50), 1 (38), 1 (15)	1,200
	1	Temporary force	200
D-3—Allowances, honoraria, etc.		Travelling allowance—	
		Voted ..	2,300
		Charged ..	*400*
		House-rent and other allowances—	
		Voted ..	800
		Charged ..	*400*
		Rewards	100
		Cost of railway warrant	1,300
		Cost of passage granted under the Superior Civil Services Rules, 1924 (*charged*)	..
D-5—Contract contingencies		Contract contingencies	19,500
D-6—Other contingencies ..		Clothing	1,500
		Miscellaneous charges	..
		Purchase of books	50
		Rents, rates and taxes	60
		Other contingent charges	14,000
D-7— ..		*Deduct*—Establishment charges recoverable from other Governments	12,200
		For rounding—	
		Voted ..	+690
		Charged ..	*—200*
		Total (b)—District Police	**1,34,000**
		Voted ..	**1,17,000**
		Charged ..	*17,000*

III—Detailed Account No. 29E—Special Police.

		Budget Estimate, 1937-38.
		Rs.
E.—SPECIAL POLICE.		
Summary.		
(a) Eastern Frontier Rifles (Bengal Battalion)	**Voted** ..	**3,48,000**
	Charged	*76,000*
(b) Frontier Police (Chittagong)	**Voted** ..	..
	Charged	*1,32,000*
Total Special Police		**5,56,000**
	Voted ..	**3,48,000**
	Charged	*2,08,000*

	Number. 1937-38.	**DETAILS.**	
		(a) Eastern Frontier Rifles (Bengal Battalion).	Rs.
E-1—Pay of officers ..	4	Commandants and Assistant Commandants (1,825 and less)—	
		Voted	..
		Charged	*64,400*
E-2—Pay of establishment ..	16	Indian Officers (250 and less)	21,500
		Non-Commissioned Officers (28 and less) ..	23,000
	823	Sepoys and buglers (28 and less) ..	1,62,000
	5	Hospital staff (175 and less)	4,800
	8	Clerks and school masters (140 and less) ..	6,400
	1	Servant (17)	200

III—DETAILED ACCOUNT NO. 29E.—SPECIAL POLICE—*contd.*

		Budget Estimate, 1937-38.
		Rs.
	(1) Eastern Frontier Rifles (Bengal Battalion).	
E-3—Allowances, honoraria, etc.	Travelling allowance—	
	Voted ..	800
	Charged ..	*5,000*
	House-rent and other allowances—	
	Voted ..	..
	Charged ..	..
	(*a*) Commandants and Assistant Commandants (*Charged*)	*4,400*
	(*b*) Non-commissioned officers and men (voted) ..	6,600
	(*c*) Civilian Personnel (voted)	200
	Ration allowance	16,600
	Cost of railway warrants—	
	Voted ..	19,000
	Charged ..	..
	Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*)	..
E-5—Contract contingencies	Contract contingencies	18,500
E-6—Other contingencies	Arms, accoutrements and ordnance stores	16,000
	Customs duty on stores	..
	Clothing charges	31,000
	Medical requisites	1,500
	Horses and other animals, forage, harness and shoeing ..	300
	Coal, fuel, oil, patrol, lubricants, etc.	6,400
	Engine and other war-like stores	..
	Expenditure on Depots of war materials and expenditure other than "Arms, accoutrements and ordnance stores" and "Engineer and other war-like stores" ..	..
	Purchase of books	40
	Petty construction and repairs	1,000
	Rents, rates and taxes	5,000
	Other contingent charges	6,700
E-7—Grants-in-aid, contributions, etc.	Contribution for passage of officers transferred from other Departments (*Charged*)	*2,400*
E-8— ..	*Add*—Establishment charges payable to other Governments, Departments, etc.	600
	For rounding—	
	Voted ..	—140
	Charged ..	*—200*
	Total (a) Eastern Frontier Rifles (Bengal Battalion) ..	**4,24,000**
	Voted ..	**3,48,000**
	Charged ..	*76,000*

III—DETAILED ACCOUNT No. 29E.—SPECIAL POLICE—*concld.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		(b) Frontier Police, Chittagong.	
		Charged	
E-2—Pay of establishment ..	2	Inspectors 1(250), 1 (200)	6,500
	17	Sub-Inspectors (80 to 130)	24,100
	24	Assistant Sub-Inspectors and Head-Constables (40 and less)	10,500
	204	Constables (24 and less)	54,100
		Hospital staff	2,600
		Clerks (40—80)	2,600
		Servants 1 (18) and 1 (16)	400
	Temporary establishment		..
E-3—Allowances, honoraria, etc.	Travelling allowance		12,000
	House-rent and other allowances		3,900
	Cost of railway warrants		..
E-5—Contract contingencies	Contract contingencies		8,200
E-6—Other contingencies ..	Clothing charges		3,800
	Secret service money		..
	Arms, accoutrements and ordnance stores		1,500
	Purchase of books		..
	Other contingent charges		1,500
	For rounding		+300
		Total (b) Frontier Police, Chittagong (*Charged*) ..	**1,32,000**

III.—DETAILED ACCOUNT NO. 29F.—RAILWAY POLICE.

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		F.—Railway Police.	
F-1—Pay of officers	3	Superintendents	
		Voted ..	..
		Charged	*52,400*
		1 (1,450) 2 (1,350)	
		Assistant and Deputy Superintendents (450)—	
		Voted ..	..
		Charged	..
F-2—Pay of establishment ..	14	Inspectors (300 and less)	47,000
	74	Sub-Inspectors (130 and less)	98,000
	19	Sergeants (220 and less)	38,000
	150	Assistant Sub-Inspectors, etc., and Head-Constables (40 and less)	70,000
	838	Constables (24 and less)	2,18,000
	28	Clerks (140 and less)	22,000
	3	Servants (19 and less)	600
F-3—Allowances, honoraria, etc.		Travelling allowance—	
		Voted ..	30,000
		Charged	*2,000*
		House-rent and other allowances—	
		Voted ..	9,500
		Charged	*1,800*
		Compensation for dearness of food ..	..
		Cost of railway warrants—	
		Voted ..	2,100
		Charged	..
		Rewards	3,000
		Escort charges paid in cash—	
		Voted ..	900
		Charged	..
		Cost of passage granted under the Superior Civil Services Rules, 1924 (*charged*) ..	..

III.—Detailed Account No. 29F.—Railway Police.—*concld.*

		Budget Estimate, 1937-38.
		Rs.
	Railway Police—*concld.*	
F-5—Contract contingencies	Contract contingencies	10,500
F-6—Other contingencies ..	Rewards to private persons	800
	Arms, accoutrements, and ordnance stores ..	1,500
	Customs duty on stores	..
	Clothing charges	13,500
	Purchase of books	100
	Rents, rates and taxes	1,09,740
	Other contingent charges	8,800
F-7—Establishment charges payable to or recoverable from other Governments.	Payable to Bihar and Orissa Government on account of Bengal-Nagpur Railway Police	..
F-8—Establishment charges recoverable from other Governments, etc.	*Deduct*—Recoveries from Bihar and Orissa Government on account of East Indian Railway and Eastern Bengal Railway Police	..
	Deduct—Recoveries from the Railway Department ..	3,92,000
	For rounding—	
	Voted ..	−40
	Charged	*—200*
	Total (F) Railway Police	**3,48,000**
	Voted ..	**2,92,000**
	Charged	*56,000*

III—Detailed Account No. 29G.—Criminal Investigation Department.

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		(g) Criminal Investigation Department.	
G-1—Pay of officers ..	1	Deputy Inspector-General (2,050)—	
		Voted ..	..
		Charged ..	*27,600*
	6	Other gazetted officers (1,350 and less)—	
		Voted ..	20,500
		Charged ..	*35,000*
		Temporary officers (1,000 and less)—	
		Voted ..	54,600
		Charged ..	*43,500*
G-2—Pay of establishment ..	44	Clerks (700 and less)	95,400
	5	Servants, 1 (50), 1 (18), 3 (16)	1,400
		Temporary establishment	65,500
	27	Inspectors (300 and less)	1,09,000
	26	Sub-Inspectors (130 and less)	58,000
	13	Assistant Sub-Inspectors and Head Constables (40 and less)	7,500
	55	Constables (24 and less)	16,000
		Temporary force—	
		Voted ..	5,22,000
		Charged	..
G-3—Allowances, honoraria, etc.		Travelling allowance—	
		Voted ..	1,60,000
		Charged	*7,500*
		House-rent and other allowances—	
		Voted ..	47,000
		Charged	*12,500*
		Compensation for dearness of food	..
		Cost of Railway warrants—	
		Voted ..	28,000
		Charged	..
		Rewards—	
		Voted ..	22,000
		Charged	..
		Cost of passage granted under the Superior Civil Services Rules, 1924 (*Charged*)	..

III—Detailed Account No. 29G.—Criminal Investigation Department—*concld.*

		Budget Estimate, 1937-38.
		Rs.
	(g) Criminal Investigation Department—*concld.*	
	Brought forward	..
G-5—Contract contingencies	Contract contingencies	3,500
G-6—Other contingencies ..	Purchase of books	400
	Rents, rates and taxes	1,50,000
	Arms, accoutrements and ordnance stores	6,300
	Customs duty on stores	..
	Charges for defending fraudulent civil suits ..	700
	Clothing charges	13,500
	Purchase and maintenance of motor-cars	6,500
	Secret service money	1,85,000
	Rewards to private persons	3,000
	Other contingent charges	72,500
	For rounding—	
	Voted ..	−300
	Charged	*−100*
	Total (g) Criminal Investigation Department ..	**17,74,000**
	Voted ..	**16,48,000**
	Charged	*1,26,000*

III—Detailed Account No. 29J.—Works.

J-1— ..	Original Works—	
	Voted	1,29,000
	Charged	*2,872*
	Special Police—Bengal Military Police (E. F. Rifles)—	
	(*a*) Construction of new fortifications and defensive works.	
	(*b*) Barracks, other buildings and fixed installations upkeep. Rounding (*Charged*)	*128*
J-2— ..	Repairs, other than special police	
	Voted ..	18,000
	Charged	..
	Special Police—Bengal Military Police (E. F. Rifles)—	
	Barracks, other buildings and fixed installation upkeep ..	..
	Other charges	..
	Total ..	**1,50,000**
	Voted ..	**1,47,000**
	Charged	*3,000*

ILED ACCOUNT No. 29K.—CHARGES IN ENGLAND.

		Budget Estimate, 1937-38.
		Rs.
K—Charges in England.		
(*a*) **Leave salaries and Deputation pay—**		
Secretary of State for India (outfit allowance)	**Voted** ..	..
	Charged	*1,200*
High Commissioner for India	**Voted** ..	**20,000**
	Charged	*2,24,000*
(*b*) **Sterling overseas pay—**		
High Commissioner	**Voted** ..	..
	Charged	*1,60,000*
(*c*) **Stores for India**	..	..
(*d*) **Other charges—**		
High Commissioner	**Voted** ..	..
	Charged	*1,200*
For rounding ..	**Voted** ..	..
	Charged	*—400*
Total ..	**Voted** ..	**20,000**
	Charged	*3,86,000*

III—DETAILED ACCOUNT No. 29L—LOSS OR GAIN BY EXCHANGE.

(a) On sterling expenditure on stores.		
Stores of Eastern Frontier Rifles—		
	Voted ..	..
	Charged	..
Stores of other Police—		
	Voted ..	..
	Charged	..
(b) On English transactions other than stores.		
For Eastern Frontier Rifles—		
	Voted ..	..
	Charged	..
For other Police—		
	Voted ..	..
	Charged	..
Total ..		..
	Voted ..	..
	Charged	..

GRANT No. 15

Ports and Pilotage

(Head of Account:—30—Ports and Pilotage)

Voted Rs. 3,85,000 *Charged Rs. 1,71,000*

Total Rs. 5,56,000

II—Abstract Account.

		Budget Estimate, 1937-38.
		Rs.
A—Charges for pooled launches—		
A-1—Pay of officers	**Voted** ..	**8,400**
	Charged	*6,300*
A-2—Pay of establishment	**Voted** ..	**1,28,800**
	Charged	*2,600*
A-3—Allowances, honoraria, etc.	**Voted** ..	**1,100**
	Charged	*300*
A-4—Contingencies	**Voted** ..	**2,89,830**
	Charged	*2,600*
A-5—Grants-in-aid, contributions, etc. ..	**Voted** ..	..
	Charged	..
A-6—Establishment charges recoverable from other Governments, departments, etc.—		
Deduct—**Recoveries on account of value of coal, building materials and labour (Voted)** ..		**68,000**
For rounding	**Voted** ..	**−130**
	Charged	*+200*
Total A	..	**3,72,000**
	Voted ..	**3,60,000**
	Charged	*12,000*
B—Purchase of Marine Stores, etc.—		
B-1—Building, repairs and outfit of ships	**Voted** ..	..
	Charged	*41,500*
B-2—Coal supplied to ships and vessels	**Voted** ..	..
	Charged	*500*
For rounding (*Charged*)		..
Total B	..	**42,000**
	Voted ..	..
	Charged	*42,000*

II.—ABSTRACT ACCOUNT—*concld.*

		Budget Estimate, 1937-38.
		Rs.
C.—Ports Establishments—		
C.-1—Pay of officers	Voted ..	..
	Charged	*15,600*
C.-2—Pay of establishment (Voted)		2,237
C.-3—Allowances, honoraria, etc.	Voted ..	2,270
	Charged	*8,270*
C.-5—Contingencies (Voted)		2,670
C.-6—Grants-in-aid, contributions, etc. (*Charged*)		*600*
C.-7—*Deduct*—Establishment charges recoverable from other Governments, departments, etc.	Voted ..	1,000
	Charged	..
C.-8—*Add*—Establishment charges payable to other Governments, departments, etc.	Voted ..	6,200
	Charged	*71,500*
For rounding ..	Voted ..	+23
	Charged	*+30*
Total C		1,08,400
	Voted ..	12,400
	Charged	*96,000*
D.—Subsidies to Steam Boat Companies (Voted)		3,200
E.—State Yacht establishment—		
E.-1—Pay of establishment (*Charged*)		*8,100*
E.-2—Allowances, honoraria, etc. (*Charged*)		..
E.-3—Contingencies (*Charged*)		*10,400*
Total E (*Charged*)		*18,500*
F.—Miscellaneous—		
F.-2—Contingencies	Voted ..	700
	Charged	*2,000*
Total F		2,700
	Voted ..	700
	Charged	*2,000*
G.—Charges in England	Voted ..	9,000
	Charged	*900*
H.—Loss or gain by exchange	Voted ..	..
	Charged	..
For rounding	Voted ..	−300
	Charged	*−400*
Total Grant No. 15		5,56,000
	Voted ..	3,85,000
	Charged	*1,71,000*

III—Detailed Account No. 30A—Charges of Pooled Launches.

	Number. 1937-38.			Budget Estimate, 1937-38.
				Rs.
		A—Charges for pooled launches.		
A-1—Pay of officers	1	Engineer Superintendent—	Voted ..	8,400
			Charged	..
	3	Other officers—	Voted ..	..
			Charged	*6,300*
			Total ..	14,700
A-2—Pay of establishment		Crew of launches—	Voted ..	1,02,000
			Charged	*2,600*
		Other establishment—	Voted ..	26,800
			Charged	..
		Temporary establishment (voted) ..	..	..
			Total ..	1,31,400
A-3—Allowances, honoraria, etc.		Travelling allowance		
			Voted ..	1,100
			Charged	*300*
		House-rent and other allowances (voted) ..	..	..
		Cost of passages granted under Bengal Passage Rules (voted)	..	..
			Total ..	1,400
A-5—Contingencies		Building, repairs and outfit of launches ..	..	1,35,000
		Coal and oil fuel for pooled launches and Narayanganj Dockyard—	Voted ..	78,000
			Charged	*2,500*
		Miscellaneous	..	..
		Purchase of books	..	..
		Other contingent charges—	Voted ..	76,830
			Charged	*100*
			Total ..	2,92,430
A-6—Grants-in-aid, contributions, etc.		Contribution for passages of officers transferred to and from other Governments, departments, etc.—	Voted ..	..
			Charged	..
A-7—Establishment charges recoverable from other Governments, departments, etc.		*Deduct*—Recoveries on account of the value of coal, building materials and labour	..	68,000
		For rounding—	Voted ..	−130
			Charged	*+200*
		Total charges for pooled launches	..	**3,72,000**
			Voted ..	**3,60,000**
			Charged	*12,000*

III.—Detailed Account No. 30B—Purchase of Marine Stores, etc.

		Budget Estimate, 1937-38.
		Rs.
B—PURCHASE OF MARINE STORES, ETC.		
(For launches and vessels other than launches and vessels under the pooling scheme.)		
B-1—Building, repairs and outfit of ships—		
Launches and yachts	**Voted** ..	..
	Charged ..	*41,500*
B-2—Coal supplied to ships and vessels—		
Launches and yachts	**Voted** ..	..
	Charged ..	*500*
	Total ..	**42,000**
	Voted ..	..
	Charged ..	*42,000*

III—Detailed Account No. 30C—Ports Establishments.

C—PORTS ESTABLISHMENTS.		
Summary.		
(1) Marine Court	**Voted** ..	**2,300**
	Charged	..
(2) Principal Officer's Department	**Voted** ..	**900**
	Charged ..	*2,000*
(3) Nautical Surveyor's Department	**Voted** ..	**770**
	Charged ..	*270*
(4) Survey of Steam-Vessels	**Voted** ..	**8,400**
	Charged	*93,700*
For rounding	**Voted** ..	**+30**
	Charged ..	*+30*
	Total ..	**1,08,400**
	Voted ..	**12,400**
	Charged ..	*96,000*

III.—DETAILED ACCOUNT No. 30C.—PORTS ESTABLISHMENTS—*contd.*

		Budget Estimate, 1937-38.
		Rs.
	(1) Marine Court.	
	C-2—Allowances, honoraria, etc.	700
	C-4—Contingencies	1,600
	Total ..	**2,300**
	(2) Principal Officer's Department.	
	(*a*) *Calcutta Port.*	
C-3—Allowances, honoraria, etc.	Remuneration to Examiners under Inland Steam-Vessels Act—	
	Voted ..	900
	Charged ..	*2,000*
	Travelling allowances (*Charged*)	..
	(3) Nautical Surveyor's Department.	
	(*l*) *Chittagong Port.*	
C-3—Allowances, honoraria, etc.	Remuneration to Examiners under Inland Steam-Vessels Act—	
	Voted ..	270
	Charged ..	*270*
C-7—Establishment charges payable to other Governments, departments, etc.	*Add*—Amount transferred from Central Government (voted)	500
	Total Principal Officer's and Nautical Surveyor's Departments	**3,940**
	Voted ..	**1,670**
	Charged ..	*2,270*

III—DETAILED ACCOUNT No. 30C.—PORTS ESTABLISHMENTS—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		(4) Survey of Steam Vessels.	
		(a) Chittagong Port.	
C-1—Pay of officers	1	Surveyor (1,300)	
		Voted ..	..
		Charged	*15,600*
C-2—Pay of establishment	2	Clerks(35 to 80)	1,277
	3	Servants(16 and less)	540
		Leave salaries	..
		Temporary establishment	420
		Total ..	2,237
C-3—Allowances, honoraria, etc.		Travelling allowances—	
		Voted ..	400
		Charged	*6,000*
		House-rent and other allowances—	
		Voted	..
		Charged	..
		Remuneration to Examiners	..
		Total ..	6,400
C-5—Other contingencies		Customs duty on imported stores	..
		Purchase of books	70
		Office expenses and miscellaneous	1,000
		Total ..	1,070
C-6—Grants-in-aid, contribution, etc.		Contribution for passages of officers transferred to and from other Governments, departments, etc. (*Charged*) ..	*600*
C-8—Establishment charges recoverable from other Governments, Departments, etc.		*Deduct*—5 per cent. share recoverable from the Central Government	1,000
		For rounding—	
		Voted	−7
		Charged	..
		Total Surveys of Steam vessels, Chittagong Port ..	**24,900**
		Carried over .. .. Voted ..	2,700
		Charged	*22,200*

III.—Detailed Account No. 30C—Ports Establishments—concld.

			Budget Estimate, 1937-38.
			Rs.
	Brought forward	Voted ..	2,700
		Charged	*22,200*
	(b) Calcutta Port.		
C-7—Establishment charges payable to other Governments, departments, etc.	*Add*—Share transferred from Central Government—		
		Voted ..	5,700
		Charged	*71,500*
	Total Survey of Steam Vessels ..		**1,02,100**
		Voted ..	8,400
		Charged	*93,700*

III—Detailed Account No. 30E—State Yacht Establishment.

	Number.			
	1937-38.			
E-1—Pay of establishment		Permanent establishment (*Charged*)	..	*7,900*
		Temporary establishment (*Charged*)	..	*200*
E-2—Allowances, etc.		Compensation for dearness of food	..	..
			Total ..	*8,100*
E-3—Contingencies		Office expenses and miscellaneous (*Charged*) ..	..	*10,400*
		Purchase of books ..	.. ..	..
			Total ..	*10,400*
		For rounding ..	.. ..	..
		Total State Yacht Establishment ..	..	**18,500**
			Voted ..	..
			Charged	*18,500*

III—Detailed Account No. 30F—Miscellaneous.

			Budget Estimate, 1937-38.
			Rs.
	Miscellaneous.		
F-2 —Contingencies ..	Mooring hire—		
		Voted ..	..
		Charged	*1,450*
	Harbour Masters' fees—		
		Voted ..	..
		Charged	*500*
	Scholarship to Indian Mercantile Marine cadets (voted) ..		650
	Other charges—		
		Voted ..	..
		Charged	..
	For rounding—		
		Voted ..	+50
		Charged	*+50*
	Total	..	**2,700**
		Voted ..	**700**
		Charged	*2,000*

III—Detailed Account No. 30G—Charges in England.

	A-Secretary of State—		
	Leave salary (*Charged*)		*960*
	B-High Commissioner for India—		
	Leave salaries and deputation pay	Voted ..	4,200
		Charged	..
	Sterling Overseas pay—		
		Voted ..	4,800
		Charged	..
	For rounding	Voted ..	..
		Charged	*−60*
	Total	..	**9,900**
		Voted ..	9,000
		Charged	*900*

III.—Detailed Account No. 30H—Loss or Gain by Exchange.

	(*a*) Loss or gain on sterling expenditure on store—		
		Voted ..	..
		Charged	..
	(*b*) Loss or gain on English transaction other than stores—		
		Voted ..	..
		Charged	..
	Total	..	
		Voted ..	..
		Charged	..

GRANT No. 16

Scientific Departments

(Head of Account:—36—Scientific Departments)

Voted Rs. 40,000 *Charged Rs. Nil*

Total Rs. 40,000

II—Abstract Account.

		Budget Estimate, 1937-38.
		Rs.
A- Grants-in-aid and donation to the Scientific Societies and Institutes ..	Voted ..	39,200
	Charged	..
B- Mines Department (Voted)		..
For rounding ..	Voted ..	+800
	Charged	..
Total grant 16 ..		40,000
	Voted ..	40,000
	Charged	..

III.—Detailed Account No. 36A—Grants-in-aid and Donations to Scientific Societies and Institutes.

A--GRANTS-IN-AID AND DONATIONS TO SCIENTIFIC SOCIETIES AND INSTITUTES.		
Grants-in-aid, contributions and donations.		
To the Royal Asiatic Society		11,680
To the Art Gallery and Art Section of the Indian Museum		8,000
To other societies	Voted ..	19,520
	Charged	..
For rounding	Voted ..	..
	Charged	..
Total ..		39,200
	Voted ..	39,200
	Charged	..

GRANT No. 17.

Charges on account of Education

(Head of Account:—37—Education—General)

Voted Rs. 1,17,40,000 *Charged Rs. 9,28,000*

Total Rs. 1,26,68,000

II—Abstract Account.

		Budget Estimate, 1937-38.
		Rs.
UNIVERSITY.		
A—Grants to Universities	Voted ..	5,48,500
	Charged	*5,50,000*
B—Goverment Arts Colleges—		
B-1—Pay of officers	Voted ..	11,86,488
	Charged	*1,20,000*
B-2—Pay of establishment		99,260
B-3—Allowances, honoraria, etc.	Voted ..	7,000
	Charged	*8,200*
B-4—Contract contingencies		22,773
B-5—Other contingencies		1,60,345
For rounding	Voted ..	−66
	Charged	..
Total B—Government Arts Colleges ..		16,04,000
	Voted ..	14,75,800
	Charged	*1,28,200*
C—Grants to Non-Government Arts Colleges		2,88,900
D—Government Professional Colleges—		
D-1—Pay of officers	Voted ..	1,73,700
	Charged	*27,100*
D-2—Pay of establishment		37,000
D-3—Allowances, honoraria, etc.	Voted ..	7,000
	Charged	*2,560*
D-4—Contingencies		1,17,130
D-5—*Deduct*—Recoveries from other Governments, departments, etc. ..		6,900
For rounding ..	Voted ..	−30
	Charged	..
Total D—Government Professional Colleges		3,57,500
	Voted ..	3,27,900
	Charged	*29,600*

II.—ABSTRACT ACCOUNT—*contd.*

		Budget Estimate, 1937-38.
		Rs.
SECONDARY.		
E—Government Secondary Schools—		
E-1—Pay of officers	**Voted**	12,00,480
	Charged	..
E-2—Pay of establishment		70,256
E-3—Allowances, honoraria, etc.	**Voted**	14,850
	Charged	..
E-4—Contract contingencies		52,891
E-5—Other contingencies		1,37,065
For rounding	**Voted**	−42
	Charged	..
Total E—Government Secondary Schools		14,75,500
	Voted	14,75,500
	Charged	..
Government Secondary Schools (in Chittagong Hill Tracts).		
Charged.		
E-1—Pay of officers		*25,675*
E-2—Pay of establishment		*1,569*
E-3—Allowances, honoraria, etc.		*3,038*
E-4—Contract contingencies		*700*
E-5—Other contingencies		*5,320*
For rounding		*−2*
Total (*charged*)		*36,300*
F—Direct grants to Non-Government Secondary Schools	**Voted**	13,84,300
	Charged (Chittgong Hill Tracts)	*6,000*
PRIMARY.		
G—Government Primary Schools—		
G-2—Pay of establishment		4,200
G-3—Allowances, honoraria, etc.		..
G-4—Contingencies		1,000
For rounding		..
Total G—Government Primary Schools (Voted)		5,200
H—Direct grants to Non-Govenment Primary Schools	**Voted**	3,20,800
	Charged (Chittagong Hill Tracts)	*23,000*
I—Grants to Local Bodies for Primary Education (Voted)		24,11,200

II—ABSTRACT ACCOUNT—*contd.*

		Budget Estimate, 1937-38.
		Rs.
SPECIAL.		
J—Government Special Schools—		
J-1—Pay of officers	**Voted**	**3,51,630**
	Charged	*3,600*
J-2—Pay of establishment	**Voted**	**2,54,600**
	Charged	*70*
J-3—Allowances, honoraria, etc.	**Voted**	**10,900**
	Charged	*200*
J-4—Contract contingencies		**20,014**
J-5—Other contingencies	**Voted**	**4,45,556**
	Charged	*250*
J-6—Establishment charges payable to other Governments (Bihar and Orissa)		**28,000**
J-7—*Deduct*—Recoveries from other Governments, departments, etc.		**2,400**
For rounding	**Voted**	**−100**
	Charged	*−20*
Total—J—Government Special Schools		**11,12,300**
	Voted	**11,08,200**
	Charged	*4,100*
K—Direct grants to Non-Government Special Schools	**Voted**	**3,48,800**
	Charged (Chittagong Hill Tracts)	*900*
General.		
L—Direction—		
L-1—Pay of officers	**Voted**	**51,000**
	Charged	*40,600*
L-2—Pay of establishment		**1,01,700**
L-3—Allowances, honoraria, etc.	**Voted**	**10,100**
	Charged	*7,800*
L-4—Contract contingencies		**3,598**
L-5—Other contingencies		**2,800**
Lump provision for quinquennial review		**2,000**
For rounding	**Voted**	**+2**
	Charged	..
Total—L—Direction		**2,19,600**
	Voted	**1,71,200**
	Charged	*48,400*

II.—Abstract Account—*contd.*

		Budget Estimate, 1937-38.
		Rs.
M—Inspection—		
M-1—Pay of officers	**Voted**	**7,70,000**
	Charged	..
M-2—Pay of establishment		**1,54,500**
M-3—Allowances, honoraria, etc.	**Voted**	**1,83,000**
	Charged	..
M-4—Contract contingencies		**37,784**
M-5—Other contingencies		**23,620**
For rounding	**Voted**	**—4**
	Charged	..
Total—M—Inspection		**11,68,900**
	Voted	**11,68,900**
	Charged	..

M—INSPECTION.

In Chittagong Hill Tracts.

Charged.

M-1—Pay of officers	*4,700*
M-2—Pay of establishment	*1,300*
M-3—Allowances, honoraria, etc.	*2,000*
M-4—Contract contingencies	*170*
M-5—Other contingencies	*20*
For rounding	*+10*
Total—M—Inspection (in Chittagong Hill Tracts) (*charged*)	*8,200*

II.—ABSTRACT ACCOUNT—*concld.*

		Budget Estimate, 1937-38.
		Rs.
N—Scholarships	**Voted**	**3,02,800**
	Charged (Chittagong Hill Tracts)	*1,400*
O—Miscellaneous	**Voted**	**3,33,000**
	Charged	*300*
O—Miscellaneous (In Chittagong Hill Tracts)		*400*
P—Works	**Voted**	..
	Charged	..
Charges in England.		
Q—Secretary of State	**Voted**	..
	Charged	..
R—High Commissioner	**Voted**	**69,120**
	Charged	*91,440*
S—Loss or gain by exchange	**Voted**	..
	Charged	..
For rounding	**Voted**	**−120**
	Charged	*−240*
Total—Grant No. 17		**1,26,68,000**
	Voted	**1,17,40,000**
	Charged	*9,28,000*

III.—DETAILED ACCOUNT NO. 37A—EDUCATION (GENERAL)—UNIVERSITY.

DETAILS.

UNIVERSITY.

A—GRANTS TO UNIVERSITIES.

(*a*) Calcutta University—		
Recurring		4,87,156
Non-recurring		..
(*b*) Dacca University—		
Recurring	**Voted**	**61,266**
	Charged	*5,50,000*
Non-recurring		..
For rounding	**Voted**	+78
	Charged	..
	Total	**10,98,500**
	Voted	**5,48,500**
	Charged	*5,50,000*

III.—Detailed Account No. 37B—Education (General)—University—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		B—GOVERNMENT ARTS COLLEGES.	
B-1—Pay of officers ..		Principals—	
	6	Voted (1,025 and less)	63,000
	4	*Charged* (2,300 and less)	*62,500*
		Professors and other teaching staff—	
	276	Voted (1,150 and less)	11,20,188
	3	*Charged* (1,800 and less)	*57,500*
	1	Medical Officer (275)	3,300
		Total ..	13,06,488
B-2—Pay of establishment ..	51	Clerks and librarians (250 and less)	58,500
	22	Compounders and mechanics (125 and less) ..	9,000
	157	Servants (30 and less)	31,460
		Temporary establishment	300
		Total ..	99,260
B-3—Allowances, honoraria, etc.	Travelling allowance—		
		Voted ..	4,000
		Charged	*200*
	House-rent and other allowances—	Voted ..	3,000
		Charged	*8,000*
	Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*)		..
		Total ..	15,200
B-4—Contract contingencies	Contract contingencies		22,773
B-5—Other contingencies ..	Boarding charges		4,500
	Grants to clubs and common rooms		3,200
	Purchase of chemicals and apparatus		6,000
	Customs duty on imported stores		2,300
	Contingencies of the Krishnagar College		5,750
	Contingencies for the Presidency College		46,700
	Contingencies of the Hooghly College		8,000
	Contingencies of the Rajshahi College		20,345
	Contingencies of the Chittagong College		5,550
	Purchase of books, etc.		5,000
	Rents, rates and taxes		44,500
	Other contingent charges		8,500
		Total ..	1,60,345
	For rounding—	Voted ..	− 66
		Charged	..
		Total ..	**16,04,000**
		Voted ..	**14,75,800**
		Charged	*1,28,200*

III—DETAILED ACCOUNT No. 37C & D—EDUCATION (GENERAL)—UNIVERSITY—*contd.*

		Budget Estimate, 1937-38.
C—GRANTS TO NON-GOVERNMENT ARTS COLLEGES.		Rs.
Recurring		1,97,000
Non-recurring—		
Building grants		6,940
Furniture and equipment grants		45,000
Other grants		1,920
Grants under the Dacca Board of Education—		
Recurring		38,000
Non-recurring		..
For rounding		+40
Total (Voted)		**2,88,900**
D—GOVERNMENT PROFESSIONAL COLLEGES.		
Summary.		
(a) Bengal Engineering College	**Voted**	**2,29,800**
	Charged	*29,600*
(b) Training Colleges for Teachers	**Voted**	**98,100**
	Charged	..
Total		**3,57,500**
	Voted	**3,27,900**
	Charged	*29,600*

	Number. 1937-38.	DETAILS.	Budget Estimate, 1937-38.
		D—Government Professional Colleges.	
		(a) Bengal Engineering College, Sibpur.	
D-1—Pay of officers	1	Principal—	
		Voted	..
		Charged (1,650)	*19,800*
		Professors and other teaching staff—	
	26	Voted (1,450 and less)	1,10,000
	1	*Charged* 1 (790)	*7,300*
	1	Medical officer—	
		Voted 1	5,300
		Total	1,42,400
D-2—Pay of establishment	3	Workshop staff, 1 (53), 1 (46), 1 (44)	1,700
	3	Other technical staff, 2 (155), 1 (36)	4,200
	12	Clerks (350 and less)	19,000
	25	Servants (31 and less)	5,000
		Temporary establishment	1,500
		Total	31,400
		Carried over	1,73,800

III—Detailed Account No. 37D.—Education (General)—University—*contd.*

		Budget Estimate, 1937-38.
	(a) Bengal Engineering College, Sibpur—*concld.*	Rs.
	Brought forward ..	1,73,800
D-3—Allowances, honoraria, etc.	Travelling allowance—	
	Voted ..	1,400
	Charged	*1,400*
	House-rent and other allowances—	
	Voted ..	3,800
	Charged	..
	Cost of passages under Bengal Passage Rules—	
	Voted ..	..
	Charged	..
	Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*)	*1,100*
	Total ..	7,700
D-4—Contingencies ..	Maintenance of college compound	900
	Stipends to artisans	1,200
	Customs duty on imported stores	1,100
	Consolidated grant	58,700
	Rents, rates and taxes	22,000
	Other contingent charges	900
	Total ..	84,800
D-5—Recoveries from other Governments, Departments, etc.	*Deduct*—Recoveries from other Governments for training of students	6,900
	For rounding—	
	Voted ..	..
	Charged	..
	Total	**2,59,400**
	Voted ..	**2,29,800**
	Charged	*29,600*

III.—Detailed Account No. 37D—Education (General)—University —*concld.*

	Number. 1937-38.			Budget Estimate, 1937-38.
				Rs.
		(*b*) **Training Colleges for Teachers.**		
		Principals—		
D-1—Pay of officers ..	2		Voted ..	18,400
			Charged ..	..
	12	Professors and other teaching staff (650 and less)	..	40,000
			Total ..	58,400
D-2—Pay of establishment ..	4	Clerks 1(120 and less)	.. ..	4,000
	8	Servants (19 and less)	.. ..	1,600
			Total ..	5,600
D-3—Allowances, honoraria, etc.		Travelling allowances—		
			Voted ..	1,600
			Charged ..	..
		House-rent and other allowances—		
			Voted ..	200
			Charged ..	..
		Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*) ..	.. ..	..
			Total ..	1,800
D-4—Contingencies ..		Stipends to students under training	.. ..	18,500
		Prizes ..	.. ..	..
		Customs duty on imported stores	.. ..	..
		Purchase of books, etc. ..	.. ..	..
		Rents, rates and taxes ..	.. ..	4,430
		Other contingent charges ..	.. ..	2,900
		Consolidated grant ..	.. ..	6,500
			Total ..	32,330
D-5—Recoveries from other Governments, Departments, etc.		*Deduct*—Recoveries from other Governments for training of students ..	.. ..	..
		For rounding—		
			Voted ..	—30
			Charged ..	..
			Total ..	**98,100**
			Voted ..	**98,100**
			Charged ..	..

III—Detailed Account No. 37E.—Education (General)—Secondary.

	Number. 1937-38.			Budget Estimate, 1937-38. Rs.
		SECONDARY.		
		E—GOVERNMENT SECONDARY SCHOOLS.		
E-1—Pay of officers ..	774	Masters and Mistresses—		
		Voted (800 and less)	.. ..	12,00,480
			Total ..	12,00,480
E-2—Pay of establishment—	12	Technical staff (46 and less)	.. ..	4,200
	48	Clerks (80 and less) ..	.. ..	36,500
	156	Servants (19 and less)	.. ..	29,400
		Temporary establishment	.. ..	156
			Total ..	70,256
E-3—Allowances, honoraria, etc.		Travelling allowances—		
			Voted ..	5,600
			Charged ..	..
		House-rent and other allowances	..	9,250
		Cost of passages granted under Bengal Passage Rules—		
			Voted ..	..
			Charged ..	..
			Total ..	14,850
E-4—Contract contingencies		Contract contingencies ..	.. ..	52,891
E-5—Other contingencies ..		Athletic clubs and common rooms	.. ..	7,300
		Boarding charges ..	.. ..	27,600
		Prizes ..	.. ..	4,200
		Purchase and repairs of appliances	.. ..	2,865
		Customs duty on imported stores	.. ..	..
		Purchase of books, etc. ..	.. ..	6,300
		Rents, rates and taxes ..	.. ..	55,300
		Other contingent charges ..	.. ..	33,500
			Total ..	1,37,065
				14,75,542
		For rounding—		
			Voted ..	—42
			Charged ..	..
			Total ..	**14,75,500**
			Voted ..	**14,75,500**
			Charged ..	..

III.—Detailed Account No. 37E.—Education (General)—Secondary—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		SECONDARY.	
		E—GOVERNMENT SECONDARY SCHOOLS.	
		(In Chittagong Hill Tracts.)	
		Charged.	
E-1—Pay of officers ..	13	Masters and Mistresses—	
		(340 and less)	*25,675*
		Total ..	*25,675*
E-2—Pay of establishment	1	Clerk (71)	*1,000*
	1	Technical staff	*69*
	2	Servants (19 and less)	*500*
		Temporary establishment	..
		Total ..	*1,569*
E-3—Allowances, honoraria, etc.		Travelling allowance	*1,114*
		House-rent and other allowances	*1,924*
		Cost of passages granted under Bengal Passage Rules ..	..
		Total ..	*3,038*
E-4—Contract contingencies		Contract contingencies	*700*
E-5—Other contingencies		Athletic clubs and common rooms	*100*
		Boarding charges	*1,900*
		Prizes	*100*
		Purchase and repair of appliances	*200*
		Customs duty on imported stores	..
		Purchase of books, etc.	*100*
		Rents, rates and taxes	..
		Other contingent charges	*2,920*
		Total ..	*5,320*
			36,302
		For rounding ..	*—2*
		Total (*charged*) ..	*36,300*

III.—Detailed Account No. 37F.—Education (General)—Secondary—*concld.*

	Budget Estimate, 1937-38.
	Rs.
F—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS.	
Recurring—	
Ordinary grants	11,85,300
Contribution to Teachers' Provident Fund	48,000
Non-recurring—	
Building grants	98,361
Furniture and equipment grants	4,000
Other grants	11,800
Lump provision for furniture, equipment and building grants	25,000
Grants under the Dacca Board of Education—	
Recurring—	
Ordinary grants	11,140
Contribution to Teachers' Provident Fund	700
Non-recurring—	
Building grants	..
Furniture and equipment grants	..
For rounding	−1
Total (voted) ..	**13,84,300**
In Chittagong Hill Tracts—	
Charged.	
Recurring—	
Ordinary grants	*5,900*
Contribution to Teachers' Provident Fund	*100*
Non-recurring—	
Building grants	..
Furniture and equipment grants	..
Other grants	..
Total ..	*6,000*
For rounding	..
Total (*Charged*) ..	*6,000*
Total F—Direct grants to non-Government Secondary Schools	**13,90,300**
Voted	**13,84,300**
Charged ..	*6,000*

III.—Detailed Account No. 37GH., I & J.—Education (General)—Primary and Special.

	Number. 1937-38.	PRIMARY.	Budget Estimate, 1937-38.
		G—GOVERNMENT PRIMARY SCHOOLS.	Rs.
G-2—Pay of establishment ..	..	Masters and Pandits ( )	4,200
		Total ..	4,200
G-4—Contingencies ..	..	Purchase and repairs of appliances ..	40
		Purchase of books, etc.	60
		Other contingent charges	900
		Total ..	1,000
		For rounding ..	..
		Total (Voted)	5,200
		H—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS.	
		Recurring	3,05,000
		Non-recurring—	
		Building grants	15,712
		Furniture and equipment grants ..	..
		For rounding	+88
		Total ..	**3,20,800**
		In Chittagong Hill Tracts (*Charged*) :—	
		Recurring	*23,000*
		Non-recurring—	
		Building grants	..
		Furniture and equipment grants ..	..
		Total (*Charged*) ..	*23,000*
		I—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION.	
		Recurring	23,55,250
		Non-recurring	56,000
		For rounding ..	—50
		Total ..	**24,11,200**

SPECIAL.

J—GOVERNMENT SPECIAL SCHOOLS.

Summary.

(a) Training Schools for Masters and Mistresses	**Voted** ..	**1,78,500**
	Charged ..	..
(b) Guru-training Schools	**Voted** ..	**4,35,200**
	Charged ..	*300*
(c) Engineering and Survey Schools	**Voted** ..	**1,18,800**
	Charged ..	*3,800*
(d) Schools of Arts	**Voted** ..	**46,100**
	Charged ..	..
(e) Commercial institute	**Voted** ..	**54,100**
	Charged ..	..
(f) Madrassas	**Voted** ..	**1,91,500**
	Charged ..	..
(g) Reformatory Schools	**Voted** ..	**84,000**
	Charged ..	..
	Total ..	**11,12,300**
	Voted ..	**11,08,200**
	Charged ..	*4,100*

III.—Detailed Account No. 37J.—Education (General)—Special.

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		DETAILS.	
		(a) Training Schools (for Masters and Mistresses).	
J-1—Pay of officers	45	Lady Principals, Masters and Mistresses (650 and less)	77,360
		Remuneration to lecturers	250
		Total ..	77,610
J-2—Pay of establishment	8	Clerks (74 and less)	6,000
	17	Servants (18 and less)	3,300
		Temporary establishment	..
		Total ..	9,300
J-3—Allowances, honoraria, etc.	Travelling allowance		400
	House-rent and other allowances		1,300
		Total ..	1,700
J-4—Contract contingencies	Contract contingencies		4,117
J-5—Other contingencies ..	Stipends to pupil teachers		52,330
	Grants to athletic clubs		500
	Purchase and repair of appliances		550
	Purchase of books, etc.		800
	Rents, rates and taxes		23,000
	Other contingent charges		8,600
		Total ..	85,780
		For rounding	−7
		Total (Voted) ..	**1,78,500**

III.—DETAILED ACCOUNT NO. 37J.—EDUCATION (GENERAL)—SPECIAL—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		(b) Guru-training Schools.	
J-2—Pay of establishment	217	Pandits and Maulvis (180 and less) ..	1,79,000
	34	Servants (17 and less)	6,000
		Total ..	1,85,000
J-3—Allowances, honoraria, etc.		Travelling allowance	500
		House-rent and other allowances	..
		Total ..	500
J-5—Other contingencies		Stipends to pupils	2,20,400
		Grants to athletic club	400
		Prizes	..
		Purchase and repairs of appliances	600
		Purchase of books, etc.	500
		Rents, rates and taxes	9,820
		Other contingent charges	18,000
		Total ..	2,49,720
		For rounding ..	—20
		Total (Voted) ..	4,35,200
	Number. 1937-38.	**(b) Guru-Training Schools.**	
		(In Chittagong Hill Tracts.)	
J-2—Pay of establishment	1	Pandits and Maulvis	*70*
		Total ..	*70*
J-5—Other contingencies		Stipends to pupils	*240*
		Other contingent charges	*10*
		Total ..	*250*
			320
		For rounding ..	*—20*
		Total (b) Guru-training Schools (charged) ..	*300*

III.—DETAILED ACCOUNT NO. 37J.—EDUCATION (GENERAL)—SPECIAL—*contd.*

	Number. 1937-38.			Budget Estimate, 1937-38.
				Rs.
		(c) Engineering and Survey Schools.		
J-1—Pay of officers		Principals and other teaching staff—		
	20	Voted (650 and less)	.. ..	58,000
	1	*Charged (1,800)*	.. ..	*3,600*
			Total ..	61,600
J-2—Pay of establishment	6	Technical staff (40 and less)	.. ..	2,500
	9	Clerks (150 and less)	.. ..	7,900
	10	Servants (18 and less)	.. ..	1,900
		Temporary establishment	.. ..	7,700
			Total ..	20,000
J-3—Allowances, honoraria, etc.		Travelling allowances—		
			Voted ..	1,800
			Charged ..	*200*
		House-rent and other allowances ..	.. ..	1,200
		Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*) ..	.. ..	..
			Total ..	3,200
J-5—Other contingencies. ..		Stipends to artisans ..	.. ..	1,800
		Customs duty on imported stores	.. ..	..
		Consolidated grant ..	.. ..	35,000
		Rents, rates and taxes ..	.. ..	3,400
			Total ..	40,200
J-7—Recoveries from other, Governments, Departments, etc.		*Deduct*—Recoveries from other Governments for training of students ..	.. ..	2,400
		For rounding—		
			Voted ..	..
			Charged ..	..
			Total ..	1,22,600
			Voted ..	1,18,800
			Charged	*3,800*

III.—Detailed Account No. 37J.—Education (General)—Special—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		(d) Schools of Art.	
J-1—Pay of officers	11	Principal and other teaching staff (Voted)	27,500
		Total ..	27,500
J-2—Pay of establishment	4	Technical staff (200 and less)	4,700
	4	Clerks (88 and less)	3,400
	11	Servants (23 and less)	2,100
		Temporary establishment ..	..
		Total ..	10,200
J-3—Allowances, honoraria, etc.		Travelling allowance	..
		House-rent and other allowances	100
		Total ..	100
J-4—Contract contingencies		Contract contingencies	3,368
J-5—Other contingencies		Prizes	200
		Purchase and repair of appliances	300
		Customs duty on imported stores	..
		Purchase of books, etc.	200
		Rents, rates and taxes	2,565
		Other contingent charges	1,700
		Total ..	4,965
		For rounding	−33
		Total (Voted) ..	**46,100**

III.—Detailed Account No. 37J.—Education (General)—Special—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		(e) Commercial Institute.	
J-1—Pay of officers	9	Principal and other teaching staff (350 and less)	30,000
		Total ..	30,000
J-2—Pay of establishment	3	Clerks (150 and less)	3,700
	6	Servants (19 and less)	1,200
		Total ..	4,900
J-3—Allowances, honoraria, etc.		Travelling allowance	200
		House-rent and other allowances	1,500
		Total ..	1,700
J-4—Contract contingencies		Contract contingencies	1,950
J-5—Other contingencies		Prizes	100
		Purchase and repair of appliances	400
		Purchase of books, etc.	200
		Rents, rates and taxes	13,200
		Other contingent charges	1,600
		Total ..	15,500
		For rounding	+50
		Total (Voted) ..	**54,100**

III.—Detailed Account No. 37J.—Education (General)—Special —*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		(f) Madrassas.	
J-1—Pay of officers	77	Principal and other teaching staff	
		Voted (1,050 and less)	1,53,000
		Total ..	1,53,000
J-2—Pay of establishment	1	Technical staff (50)	600
	8	Clerks (175 and less)	8,200
	21	Servants (18 and less)	3,900
		Temporary establishment	..
		Total ..	12,700
J-3—Allowances, honoraria, etc.		Travelling allowance	1,000
		House-rent and other allowances	2,400
		Total ..	3,400
J-4—Contract contingencies		Contract contingencies	10,579
J-5—Other contingencies ..		Boarding charges	3,200
		Grant to athletic clubs and common rooms	1,000
		Prizes	300
		Purchase and repair of appliances	50
		Purchase of books, etc.	1,400
		Rents, rates and taxes	4,300
		Other contingent charges	1,600
		Total ..	11,850
		For rounding (Voted)	−29
		Total (Voted) ..	**1,91,500**

III.—DETAILED ACCOUNT No. 37J.—EDUCATION (GENERAL)—SPECIAL —concld.

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		GOVERNMENT SPECIAL SCHOOLS.	
		(g) **Reformatory Schools.**	
J-1—Pay of officers ..	1	Superintendent (150—700)	5,520
		Total ..	5,520
J-2—Pay of establishment ..	11	Clerical, Educational, Mechanical and Medical establishments (150 and less)	7,700
	18	Servants (35 and less)	4,800
		Total ..	12,500
J-3—Allowances, etc. ..		Travelling allowance	50
		House-rent and other allowances	450
		Total ..	500
J-5—Other contingencies ..		Clothing and bedding	2,500
		Dietary charges	22,500
		Hospital charges	800
		Miscellaneous services and supplies	1,766
		Sanitation charges	700
		Purchase of books	200
		Petty constructions and repairs	500
		Rent, rates and taxes	3,075
		Other contingent charges	3,000
		Workshop equipment	2,500
		Total ..	37,541
J-6—Charges payable to other Governments.		Establishment charges payable to other Governments (Bihar and Orissa)	28,000
		For rounding	—61
		Total Reformatory Schools (voted)	**84,000**

III.—Detailed Account No. 37K.—Education (General)—Special

	Budget Estimate, 1937-38.
	Rs.
K—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.	
Recurring—	
Training schools for masters and mistresses	44,600
Madrassas	2,26,900
Sanskrit *tols*	31,000
Other miscellaneous schools	24,700
Contribution to Teacher's Provident Fund	1,200
Non-recurring—	
Building grants	15,687
Furniture and equipment grants	
Other grants	3,200
Grants under the Dacca Board of Education—	
Recurring—	
Madrassas	1,500
Other grants	..
For rounding	+13
Total (voted) ..	**3,48,800**
In Chittagong Hill Tracts (*charged*)	
Recurring—	
Training schools for masters and mistresses	..
Guru Training Schools	*910*
Madrassas	..
Sanskrit *tols*	..
Other miscellaneous Schools	..
Contribution to Teachers' Provident Fund	..
Non-recurring—	
Building grants	..
Furniture and equipment grants	..
Other grants	..
For rounding	−10
Total (*charged*) ..	*900*

III.—Detailed Account No. 37L.—Education (General)—General.

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		GENERAL CHARGES.	
		L—DIRECTION.	
L-1—Pay of officers ..	1	Director of Public Instruction (2,900) (*Charged*)	*35,800*
	6	Other Gazetted Officers—	
		Voted 5 (1,500 and less)	51,000
		Charged 1 (1,900)	*4,800*
		Total ..	91,600
L-2—Pay of establishment	71	Clerks (350 and less)	91,500
	27	Servants (27 and less)	5,800
		Temporary establisment	4,400
		Total ..	1,01,700
L-3—Allowances, honoraria, etc.		Travelling allowance—	
		Voted ..	7,700
		Charged	*4,300*
		Hill allowance	100
		House-rent and other allowances—	
		Voted ..	2,300
		Charged	*1,400*
		Cost of passages granted under Superior Civil Services Rules, 1924—(*Charged*)	*2,100*
		Total ..	17,900
L-4—Contract contingencies		Contract contingencies	3,598
L-5—Other contingencies		Customs duty on imported stores	..
		Purchase of books	500
		Other contingent charges	2,300
		Total ..	2,800
		Lump provision for quinquennial review	2,000
		For rounding—	
		Voted	+2
		Charged	..
		Total ..	**2,19,600**
		Voted ..	**1,71,200**
		Charged	*48,400*

III.—Detailed Account No. 37M.—Education (General)—General.

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		M—Inspection.	
M-1—Pay of officers ..	14	Inspectors and Inspectresses of Schools—	
		Voted (950 and less)	98,000
		Charged	..
	353	Other Inspecting Officers (600 and less) (voted) ..	6,72,000
		Total ..	7,70,000
M-2—Pay of establishment	156	Clerks (225 and less)	1,30,500
	128	Servants (19 and less)	23,400
		Temporary establishment	600
		Total ..	1,54,500
M-3—Allowances, honoraria, etc.		Travelling allowance—	
		Voted ..	1,79,400
		Charged	..
		House-rent and other allowances—	
		Voted ..	3,600
		Charged	..
		Cost of passages granted under Civil Services Rules, 1924 (*Charged*)	..
		Total ..	1,83,000
M-4—Contract contingencies		Contract contingencies	37,784
M-5—Other contingencies ..		Customs duty on imported stores	..
		Purchase of books	820
		Rents, rates and taxes	20,200
		Other contingent charges	2,600
		Total ..	23,620
		For rounding—	
		Voted ..	−4
		Charged	..
		Total ..	**11,68,900**
		Voted ..	**11,68,900**
		Charged	..

III.—Detailed Account No. 37M.—Education (General)—General—*concld.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		M—INSPECTION.	
		In Chittagong Hill Tracts.	
		Charged.	
M-1—Pay of officers ..	3	District and sub-Inspectors	*4,700*
		Total ..	*4,700*
M-2—Pay of establishment	1	Clerk	*700*
	3	Servants	*600*
		Temporary establishment	..
		Total ..	*1,300*
M-3—Allowances, honoraria,		Travelling allowance	*1,700*
		House-rent and other allowances	*300*
		Cost of passages granted under Civil Services Rules, 1924	..
		Total ..	*2,000*
M-4—Contract contingencies		Contract contingencies	*170*
M-5—Other contingencies ..		Purchase of books	*20*
		Rents, rates and taxes	..
		Other contingent charges	..
		Total ..	*20*
		For rounding	*+10*
		Total (*Charged*)	*8,200*

III.—Detailed Account Nos. 37N and O.—Education (General)—General.

		Budget Estimate, 1937-38.
N—SCHOLARSHIPS.		Rs.
In Arts College		1,22,080
In Professional Colleges		23,540
In Secondary Schools		91,000
In Primary Schools		16,000
In Special Schools other than Training Schools		34,140
Scholarships under the Dacca Board.		
In Arts Colleges		16,000
In Professional Colleges		..
In Secondary Schools		..
In Primary Schools		..
In Special Schools other than Training Schools		..
For rounding		+40
Total (Voted)		**3,02,800**
(In Chittagong Hill Tracts.)		
Charged.		
In Secondary Schools		*1,176*
In Primary Schools		*300*
In Special Schools other than training schools		..
For rounding		*−76*
Total (*Charged*)		*1,400*
O—MISCELLANEOUS.		Rs.
Examination charges	**Voted**	**71,385**
	Charged	*300*
Examination charges (in Chittagong Hill Tracts) (*Charged*)		*100*
Grants for the encouragement of literature		**12,400**
Board of Secondary and Intermediate Education, Dacca		**45,000**
Miscellaneous—		
Pay of officers (Voted)		**6,330**
Allowances, honoraria, etc.	**Voted**	**32,700**
	Charged (In Chittagong Hill Tracts)	*300*
Contingencies		**23,500**
Grants-in-aid, contributions, donations, etc.	**Voted**	**65,900**
	Charged	..
Other items	**Voted**	**75,800**
	Charged	..
For rounding	**Voted**	**−15**
	Charged	..
Total		**3,33,700**
	Voted	**3,33,000**
	Charged	*700*

III.—Detailed Account No. 37O.—Education (General)—General.

		Budget Estimate, 1937-38.
		Rs.
O—MISCELLANEOUS.		
DETAILS.		
Pay of officer—Medical Officer, Dacca		6,330
Allowances, honoraria, etc.—		
Allowances to medical officers for attending boarding, hostels and other educational institutions (voted)		16,700
Allowances to medical officers for attending boarding, hostels and other educational institutions (in Chittagong Hill Tracts) (*Charged*)		*300*
Female teacher's house-to-house visitations		16,000
For rounding ..	Voted ..	..
	Charged	..
Total		**33,000**
	Voted ..	**32,700**
	Charged	*300*
Contingencies—		
Rewards and stipends to Sanskrit *tols*		23,500
Grants-in-aid, contributions, etc.—		
Grant to the Indian Society of Oriental Art		3,000
Grants to hostels attached to colleges and schools	Voted ..	40,110
	Charged	..
Grants to hostels attached to colleges and schools under the Dacca Board of Education		12,000
Grant to Young Men's Christian Association .. .. } Grant to Young Women's Christian Association .. .. } ..		5,816
Her Excellency's special grant		..
His Excellency's special grant	**Voted** ..	5,000
	Charged	..
For rounding	Voted ..	−26
	Charged	..
	Total ..	**65,900**
	Voted ..	**65,900**
	Charged	..

III.—Detailed Account No. 37Q.& R.—Education (General)—Charges in England.

CHARGES IN ENGLAND.		
Q—Secretary of State		..
R—High Commissioner—		
Leave salaries and deputation pay	**Voted** ..	**60,920**
	Charged	*75,440*
Sterling overseas pay	**Voted** ..	**3,200**
	Charged	*16,000*
Stores (Voted)		..
Other charges	**Voted** ..	**5,000**
	Charged	..
Total ..		**1,60,560**
	Voted ..	**69,120**
	Charged	*91,440*

GRANT No. 18

Charges on account of Anglo-Indian and European Education

(Head of Account:—37—Education—Anglo-Indian and European)

Voted Rs. 10,97,000 *Charged Rs. 5,000*
Total Rs. 11,02,000

II—Abstract Account.

		Budget Estimate, 1937-38.
SECONDARY.		Rs.
A—Government Secondary Schools—		
A-1—Pay of officers	**Voted** ..	**1,46,000**
	Charged	..
A-2—Pay of estsblishment	**Voted** ..	**36,300**
	Charged	..
A-3—Allowances, honoraria, etc.	**Voted** ..	**4,900**
	Charged	..
A-4—Contract contingencies	**Voted** ..	**21,320**
	Charged ..	..
A-5—Other contingencies	**Voted** ..	**72,000**
	Charged	..
For rounding	**Voted** ..	**—20**
	Charged	..
Total A—Government Secondary Schools		**2,80,500**
	Voted ..	**2,80,500**
	Charged	..
B—Direct grants to non-Government Secondary Schools ..	**Voted** ..	**2,64,300**
	Charged	..
PRIMARY.		
C—Direct grants to non-Government Primary Schools	**Voted** ..	**4,32,800**
	Charged	..

II.—ABSTRACT ACCOUNT—*contd.*

		Budget Estimate, 1937-38.
SPECIAL.		Rs.
D—Government Special Schools—		
D-1—Pay of officers	**Voted** ..	21,500
	Charged	..
D-2—Pay of establishment	**Voted** ..	..
	Charged	..
D-3—Allowances, honoraria, etc.	**Voted** ..	..
	Charged	..
D-4—Contingencies	**Voted** ..	6,500
	Charged	..
For rounding		..
Total D—Government Special Schools		28,000
	Voted ..	28,000
	Charged	..
E—Direct Grants to non-Government Special Schools	**Voted** ..	2,000
	Charged	..
GENERAL.		
F—Inspection—		
F-1—Pay of officers	**Voted** ..	15,100
	Charged	..
F-2—Pay of establishment	**Voted** ..	7,900
	Charged	..
F-3—Allowances, honoraria, etc.	**Voted** ..	5,090
	Charged	..
F-4—Contract contingencies	**Voted** ..	1,000
	Charged	..
F-5—Other contingencies	**Voted** ..	3,300
	Charged	..
For rounding	**Voted** ..	+10
	Charged	..
Total F—Inspection		32,400
	Voted ..	32,400
	Charged	..

II.—Abstract Account—*concld.*

		Budget Estimate, 1937-38.
		Rs.
G—Scholarships	Voted	27,500
	Charged	..
H—Miscellaneous	Voted	9,500
	Charged	..
I—Works (Voted)	..	..
Charges in England.		
J—Secretary of State	..	..
K—High Commissioner	Voted	20,000
	Charged	*4,800*
L—Loss or gain by exchange	Voted	..
	Charged	..
For rounding	Voted	..
	Charged	*+200*
Total—Grant No. 18	..	11,02,000
	Voted	10,97,000
	Charged	*5,000*

III.—Detailed Account No. 37A.—Education (Anglo-Indian and European) Secondary.

	Number. 1937-38.	DETAILS.	
		A—Government Secondary Schools.	
A-1—Pay of officers	32	Master and Mistress—	
		Voted	1,46,000
		Total	1,46,000
A-2—Pay of establishment	15	Technical staff (380 and less)	26,500
	4	Clerks	4,600
	20	Servants (19 and less)	3,900
		Temporary establishment	1,300
		Total	36,300
A-3—Allowances, honoraria, etc.		Travelling allowance — Voted	1,700
		Travelling allowance — *Charged*	..
		House-rent and other allowances	800
		Allowances of Chaplain	2,400
		Total	4,900
A-5—Contract contingencies		Contract contingencies	21,320
A-6—Other contingencies		Boarding charges	62,000
		Prizes	350
		Purchase and repair of appliances	450
		Customs duty on imported stores	..
		Purchase of books, etc.	1,000
		Rents, rates and taxes	1,700
		Other contingent charges	6,500
		Total	72,000
		For rounding (voted)	—20
		Total (Voted)	2,80,500

III.—Detailed Account No. 37B.—Education (Anglo-Indian and European) Secondary.

	Budget Estimate, 1937-38.
	Rs.
DETAILS.	
B—Direct Grants to Non-Government Secondary Schools.	
Recurring—	
Ordinary grants	2,42,000
Contribution to Teachers' Provident Fund	4,500
Non-recurring—	
Building grants	2,172
Furniture and equipment grants	1,500
Other grants	1,385
Lump provision	12,674
For rounding	+69
Total (Voted) ..	**2,64,300**

III.—Detailed Account No. 37C.—Education (Anglo-Indian and European) Primary.

	Budget Estimate, 1937-38.
	Rs.
PRIMARY.	
C—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS.	
Recurring—	
Grants (ordinary)	3,89,373
Contribution to Teachers' Provident Fund	2,500
Non-recurring—	
Building grants	10,050
Furniture and equipment grants	1,500
Lump provision	29,000
Other grants	385
For rounding	−8
Total (Voted) ..	**4,32,800**

III.—Detailed Account No. 37D.—Education (Anglo-Indian and European) Special.

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		SPECIALS.	
		D—GOVERNMENT SPECIAL SCHOOLS.	
		DETAILS.	
		Training Schools (for Masters and Mistresses).	
D-1—Pay of officer	4	Lady Principal and Mistresses—	
		Voted ..	21,500
		Charged ..	..
		Total ..	21,500
D-3—Allowances ..		Travelling allowance—	
		Voted ..	..
		Charged ..	..
		Cost of passages	..
		Cost of passages under Superior Civil Services Rules, 1924 (*charged*)	..
D-4—Contingencies ..		Boarding charges	5,000
		Purchase of books	400
		Other contingent charges	1,100
		Total ..	6,500
		For rounding—	
		Voted ..	..
		Charged ..	..
		Total Training Schools (voted)	**28,000**

III.—Detailed Account No. 37E.—Education (Anglo-Indian and European) Special.

	Rs.
E—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.	
Recurring—	
Other miscellaneous schools	1,900
Non-recurring—	
Building grant	..
Other grants	..
For rounding	+100
Total (voted) ..	**2,000**

III.—DETAILED ACCOUNT No. 37F.—EDUCATION (ANGLO-INDIAN AND EUROPEAN) GENERAL.

	Number. 1937-38.			Budget Estimate, 1937-38.
				Rs.
		GENERAL.		
		DETAILS.		
		F—Inspection.		
F-1—Pay of officers ..	1	Inspector—	Voted	15,100
			Charged	..
			Total ..	15,100
F-2—Pay of establishment ..	6	Clerks		6,900
	5	Servants		1,000
			Total ..	7,900
F-3—Allowances, honoraria, etc.		Travelling allowance—	Voted ..	2,090
			Charged ..	..
		House-rent and other allowances—	Voted ..	3,000
			Charged ..	..
		Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*)		..
			Total ..	5,090
F-4—Contract contingencies		Contract contingencies		1,000
F-5—Other contingencies ..		Purchase of books		100
		Rents, rates and taxes		2,460
		Other contingent charges		740
			Total ..	3,300
		For rounding—	Voted ..	+10
			Charged ..	..
			Total ..	32,400
			Voted ..	32,400
			Charged ..	..

III.—DETAILED ACCOUNT No. 37G.—EDUCATION (ANGLO-INDIAN AND EUROPEAN) GENERAL.

DETAILS.	
G—Scholarships.	Rs.
In Arts Colleges	4,600
In Professional Colleges	900
In Secondary Schools	14,500
In Primary Schools	5,000
In Special Schools other than training schools	2,500
For rounding ..	..
Total (voted) ..	**27,500**

III.—Detailed Account No. 37H.—Education (Anglo-Indian and European) General—*concld.*

DETAILS.		Budget Estimate, 1937-38.
H—Miscellaneous.		Rs.
Examination charges	Voted ..	1,700
	Charged	..
Miscellaneous—Pay of establishment (voted)		540
Allowances, honoraria, etc.		..
Allowance to medical officers for attending boarding, hostels and other educational institutions.	Voted ..	..
	Charged	..
Rewards for proficiency in Oriental language	Voted ..	..
	Charged	..
Grants-in-aid, contributions, etc.	Voted	..
	Charged	..
Grants to Young Women's Christian Association and other Societies (voted)		..
Grants to hostels attached to schools and colleges		..
Her Excellency's special grant (voted)		..
His Excellency's special grant (voted)		..
Contribution to Inter-Provincial Board		7,126
Contingencies		100
For rounding	Voted ..	+34
	Charged	..
	Total ..	**9,500**
	Voted ..	**9,500**
	Charged	..

III.—Detailed Account No. 37J. and K.—Education (Anglo-Indian and European) Charges in England.

CHARGES IN ENGLAND.		
J—Secretary of State		..
K—High Commissioner—		
Leave salaries and deputation pay	**Voted** ..	**20,000**
	Charged	..
Sterling overseas pay	**Voted** ..	..
	Charged	*4,800*
Scholarships (Voted)		..
Stores purchased in England (Voted)		..
Other charges (Voted)		..
	Total ..	**24,800**
	Voted ..	**20,000**
	Charged	*4,800*

GRANT No. 19

Medical

(Head of Account:—38—Medical)

Voted Rs. 46,75,000 *Charged Rs. 7,70,000*

Total Rs. 54,45,000

II—Abstract Account.

		Budget Estimate, 1937-38.
A—Medical Establishment—		Rs.
A-1—Pay of officers	**Voted**	**2,57,172**
	Charged	*2,33,000*
A-2—Pay of establishment	**Voted**	**1,76,600**
	Charged	..
A-3—Allowances, honoraria, etc.	**Voted**	**46,850**
	Charged	*8,700*
A-4—Contract contingencies	**Voted**	**8,800**
	Charged	..
A-5—Other contingencies	**Voted**	**18,690**
	Charged	..
A-6—Grants-in-aid, contributons, donations, etc.	**Voted**	..
	Charged	*4,200*
A-7—*Deduct*—Establishment charges recoverable from other Governments, Departments.	**Voted**	**1,428**
	Charged	..
For rounding	**Voted**	**+316**
	Charged	*+600*
Total A—Medical Establishment		**7,53,500**
	Voted	**5,07,000**
	Charged	*2,46,500*

(In Chittagong Hill Tracts.)

Charged.

A-1—Pay of officers	*7,600*
A-2—Pay of establishment	*1,750*
A-3—Allowances, honoraria, etc.	*1,800*
A-4—Contract contingencies	*200*
A-5—Other contingencies	*500*
A-6—Grants-in-aid, contributions, donations, etc.	..
A-7—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	..
For rounding	*+150*
Total A—Medical Establishment	*12,000*

II.—Abstract Account—*contd.*

		Budget Estimate, 1937-38.
		Rs.
B.—Hospitals and Dispensaries—		
B-1—Pay of officers	**Voted** ..	**2,48,500**
	Charged ..	*32,400*
B-2—Pay of establishment	**Voted** ..	**3,26,888**
	Charged ..	..
B-3—Allowances, honoraria, etc.	**Voted** ..	**60,500**
	Charged ..	*800*
B-4—Contract contingencies	**Voted** ..	**3,92,220**
	Charged ..	..
B-5—Other contingencies	**Voted** ..	**8,61,374**
	Charged	..
B-6—Grants-in-aid, contribution and donations	**Voted** ..	**3,77,425**
	Charged ..	*60,600*
B-7—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	**Voted** ..	**13,000**
	Charged ..	..
For rounding	**Voted** ..	**+93**
	Charged	*+200*
Total B—Hospitals and Dispensaries		**23,48,000**
	Voted ..	**22,54,000**
	Charged ..	*94,000*

(In Chittagong Hill Tracts.)

Charged.

B—Hospitals and Dispensaries—	
B-1—Pay of officers	..
B-2—Pay of establishment	*18,162*
B-3—Allowances, honoraria, etc.	*3,100*
B-4—Contract contingencies	*4,840*
B-5—Other contingencies	*3,588*
B-6—Grants-in-aid, contributions, donations, etc.	..
B-7—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	..
For rounding	*+310*
Total B.—Hospitals and Dispensaries—(*Charged*)	*30,000*

II.—Abstract Account—*contd.*

		Budget Estimate, 1937-38.
		Rs.
C—Grant for Medical purposes	Voted ..	3,72,000
	Charged ..	..
D—Medical College and Schools—		
D-1—Pay of officers	Voted ..	5,29,700
	Charged	*1,96,000*
D-2—Pay of establishment	Voted ..	1,14,500
	Charged ..	..
D-3—Allowances, honoraria, etc.	Voted ..	28,400
	Charged ..	*20,350*
D-4—Contract contingencies	Voted ..	65,648
	Charged	..
D-5—Other contingencies	Voted ..	1,76,900
	Charged ..	..
D-6—Grants-in-aid, contributions, donations, etc.	Voted ..	4,400
	Charged ..	*1,800*
D-7—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	Voted ..	54,400
	Charged ..	..
For rounding	Voted ..	—148
	Charged	*—150*
Total D—Medical Colleges and Schools		10,83,000
	Voted ..	8,65,000
	Charged ..	*2,18,000*
E—Mental Hospitals—		
E-1—Pay of officers	Voted ..	6,700
	Charged	..
E-2—Pay of establishment (voted)		3,800
E-3—Allowances, honoraria, etc.	Voted ..	1,600
	Charged ..	..
E-4—Contract contingencies (voted)		5,000
E-5—Other contingencies (voted)		5,250
E-6—Establishment charges payable to other Governments, Departments, etc.	Voted ..	5,49,000
	Charged	..
For rounding	Voted ..	—350
	Charged	..
Total E—Mental Hospitals		5,71,000
	Voted ..	5,71,000
	Charged	..

II.—ABSTRACT ACCOUNT—*concld.*

		Budget Estimate, 1937-38.
		Rs.
F—Chemical Examiner—		
F-1—Pay of officers	Voted	36,644
	Charged	..
F-2—Pay of establishment	Voted	17,360
	Charged	..
F-3—Allowances, honoraria, etc.	Voted	100
	Charged	..
F-4—Contract contingencies (voted)		3,360
F-5—Other contingencies (voted)		12,450
For rounding	Voted	+86
	Charged	..
Total F—Chemical Examiner		70,000
	Voted	70,000
	Charged	..
G—Charges in England	Voted	35,560
	Charged	*1,69,800*
H—Loss or gain by exchange	Voted	..
	Charged	..
For rounding	Voted	+440
	Charged	*—300*
Total Grant No. 19		54,45,000
	Voted	46,75,000
	Charged	*7,70,000*

III.—DETAILED ACCOUNT No. 38A.—MEDICAL ESTABLISHMENT.

A—MEDICAL ESTABLISHMENT.

Summary.

(a) Superintendence	Voted	61,000
	Charged	*38,500*
(b) District Medical Establishment	Voted	3,96,000
	Charged	*2,16,000*
(c) Reserve Medical Subordinates	Voted	50,000
	Charged	*4,000*
Total		7,65,500
	Voted	5,07,000
	Charged	*2,58,500*

III.—DETAILED ACCOUNT No. 38A.—MEDICAL ESTABLISHMENT.

	Number. 1937-38.			Budget Estimate, 1937-38. Rs.
		DETAILS.		
		(a) Superintendence.		
A-1—Pay of officers ..	1	Surgeon-General (3,000) (*charged*)		*36,000*
	1	Personal Assistant (1,300) (voted) ..		8,500
A-2—Pay of establishment ..	37	Clerks (280 and less)		43,800
	14	Servants (27 and less)		3,200
		Temporary establishment		1,100
A-3—Allowances, honoraria, etc.		Travelling allowance—		
			Voted ..	2,000
			Charged	*2,500*
		Hill allowances		100
		House rent and other allowances—		
			Voted ..	50
			Charged	..
		Cost of passages under the Superior Civil Services Rules, 1924 (*charged*)		..
		Compensation for dearness of food		..
A-4—Contract contingencies		Contract contingencies		1,200
A-5—Other contingencies ..		Rents, rates and taxes		..
		Purchase of books		300
		Other contingent charges		800
		Miscellaneous charges		..
		For rounding—		
			Voted ..	−50
			Charged	..
		Total Superintendence		**99,500**
			Voted ..	**61,000**
			Charged	*38,500*

III.—Detailed Account No. 38A.—Medical Establishment—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		District Medical Establishment.	
		Chittagong Hill Tracts (Charged).	..
A-1—Pay of officers ..	1	Civil Surgeon (1,250 and less)	7,600
	2	Assistant Surgeons (400 and less) ..	..
A-2—Pay of establishment ..	2	Sub-Assistant Surgeons (200 and less)	..
	2	Clerks (78 and less)	1,550
	1	Servants 1(19), 1(16)	200
	..	Temporary establishment ..	..
A-3—Allowances, honoraria, etc.		Travelling allowance	1,200
		House-rent and other allowances	600
		Cost of passages under the Superior Civil Services Rules, 1924	..
A-4—Contract contingencies		Contract contingencies	200
A-5—Other contingencies ..		Grants to dispensaries for the supply of medicines to Government officers	..
		Medical and surgical requisites	100
		Customs duty on imported stores	..
		Purchase of books, etc.	..
		Rents, rates and taxes	..
		Other contingent charges	400
A-6—Grants-in-aid, contributions, etc.		Contribution for passages of officers transferred to and from other Governments, Departments, etc. ..	..
		Deduct—Recoveries from District Boards, etc. ..	..
		For rounding ..	+150
		Total—(*Charged*) (in Chittagong Hill Tracts) ..	12,000

III.—Detailed Account No. 38A.—Medical Establishment—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38
			Rs.
		(b) District Medical Establishments.	
A-1—Pay of officers ..	25	Civil Surgeons (1,850 and less)—	
		Voted ..	1,10,000
		Charged ..	*1,95,000*
	23	Assistant Surgeons (450 and less)—	
		Voted ..	96,672
		Charged ..	..
A-2—Pay of establishment ..	35	Sub-Assistant Surgeons (130 to 200) ..	79,000
	2	Compounders and dressers 1 (40), 1(2) ..	500
	60	Clerks (80 and less)	44,000
	26	Servants (19 and less)	5,000
		Temporary establishment	..
A-3—Alllwances, honoraria, etc.		Travelling allowances—	
		Voted ..	33,500
		Charged ..	5,000
		House-rent and other allowances—	
		Voted ..	3,200
		Charged ..	..
		Cost of passages under the Superior Civil Services Rules, 1924 (*charged*)	..
A-4—Contract contingencies		Contract contingencies	7,600
A-5—Other contingencies ..		Grants to dispensaries for supply of medicines to Government officers	11,790
		Medical and surgical requisites	2,500
		Customs duty on imported stores	..
		Purchase of books, etc.	500
		Rents, rates and taxes	1,200
		Other contingent charges	1,600
A-6—Grants-in-aid, contributions, etc.		Contribution for passages of officers transferred to and from other Governments, Departments, etc. (*charged*) ..	*3,600*
		Deduct—Recoveries from district boards and municipalities on account of pay of Assistant and Sub-Assistant Surgeons lent to them	1,428
		For rounding— ..	
		Voted ..	+366
		Charged ..	*+400*
		Total ..	**6,00,000**
		Voted ..	**3,96,000**
		Charged ..	*2,04,000*

III.—DETAILED ACCOUNT No. 38A.—MEDICAL ESTABLISHMENT—*concld.*

	Number. 1937-38.			Budget Estimate, 1937-38. Rs.
		Reserve Medical Subordinates.		
		In Chittagong Hill Tracts (Charged).		
A-1—Pay of officers ..		Assistant and Sub-Assistant Surgeons (165 and less)		..
A-3—Allowances, honoraria, etc.		Travelling allowance		..
		House-rent and other allowances		..
		Total—(*Charged*) (in Chittagong Hill Tracts).		..
A-1—Pay of officers ..	7	Surgeons (950)—	Voted ..	
			Charged	*2,000*
	71	Assistant and Sub-Assistant Surgeons (400 and less)		42,000
A-1—Allowances, honoraria, etc.		Travelling allowance—	Voted ..	6,000
			Charged	*1,200*
		House-rent and other allowances		2,000
A-7—Grants-in-aid, contribution, etc.		Contribution for passages, etc. (*Charged*)		*600*
		For rounding and probable savings—	Voted ..	..
			Charged	*+200*
			Total ..	**54,000**
			Voted ..	**50,000**
			Charged	*4,000*

III.—DETAILED ACCOUNT NO. 38B.—HOSPITAL AND DISPENSARIES.

		Budget Estimate, 1937-38.
		Rs.
B.—HOSPITALS AND DISPENSARIES		
Summary.		
(a) **Presidency Hospitals and Dispensaries**	**Voted** ..	**15,39,500**
	Charged	*31,000*
(b) **Mufassal Hospitals and Dispensaries**	**Voted** ..	**3,37,000**
	Charged	*33,000*
(c) **Grants to Hospitals and Dispensaries**	**Voted** ..	**3,77,500**
	Charged	*60,000*
	Total ..	**23,78,000**
	Voted ..	**22,54,000**
	Charged	*1,24,000*

	Number. 1937-38.	**DETAILS.**	Rs.
		(a) **Presidency Hospitals and Dispensaries.**	
B-1—Pay of officers ..	7	Surgeon-Superintendents, Resident Surgeons and Physicians (2,350 and less)—	
		Voted ..	45,000
		Charged	*30,000*
		Assistant Surgeons, Deputy Superintendents, Registrar and Stewards (900 and less)—	
		Voted ..	1,43,500
		Charged	..
B-2—Pay of establishment ..		Sub-Assistant Surgeons and Assistant House Surgeons (280 and less)—	36,000
		Compounders and dressers, ward masters, matrons and nurses (250 and less).. ..	73,428
		Clerks (150 and less)	40,000
		Servants (80 and less)	12,500
		Temporary establishment	27,000

III.—Detailed Account No. 38B.—Hospitals and Dispensaries.—*contd*.

		Budget Estimate, 1937-38.
		Rs.
	DETAILS.—*concld.*	
	(*a*) **Presidency Hospitals and Dispensaries**—*concld.*	
B-2—Allowances, honoraria, etc.	Travelling allowances—	
	Voted ..	4,000
	Charged ..	*500*
	House-rent and other allowances—	
	Voted ..	35,000
	Charged ..	..
	Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*)	..
B-4—Contract contingencies	Contract contingencies	3,49,620
B-6—Other contingencies ..	Diet, clothing and bedding	3,35,500
	Medical and surgical requisites	3,14,424
	Customs duty on imported stores	1,500
	Purchase of books, etc.	100
	Rents, rates and taxes	1,06,000
	Other contingent charges	16,050
B-7—Grants-in-aid, contributions, donations, etc.	Contribution for passages of officers transferred to and from other Governments, Departments, etc. (*Charged*) ..	600
	For rounding—	
	Voted ..	−122
	Charged ..	*−100*
	Total Presidency Hospitals and Dispensaries	**15,70,500**
	Voted ..	**15,39,500**
	Charged ..	*31,000*

III.—Detailed Account No. 38B.—Hospitals and Dispensaries—*contd.*

	Number. 1937-38.		Budget Estimate 1937-38.
			Rs.
		(*b*) **Mufassal Hospitals and Dispensaries.**	
		(In Chittagong Hill Tracts) (*Charged*) ..	..
B-1—Pay of officers ..	..	Assistant Surgeon	..
B-2—Pay of establishment ..	19	Sub-Assistant Surgeons (200 and less) ..	13,500
		Compounders, dressers, matrons and nurses (50 and less)	4,200
		Clerks	..
		Servants	..
		Temporary establishment	462
B-3—Allowances, honoraria, etc.		Travelling allowance	1,000
		House-rent and other allowances	2,100
B-4—Contract contingencies		Contract contingencies	4,840
B-6—Other contingencies ...		Diet, clothing and bedding	1,428
		Customs duty on imported stores	..
		Medical and surgical requisites	2,100
		Purchase of books, etc.	..
		Rents, rates and taxes	60
		Other contingent charges	..
B-8—Establishment charges recoverable from other Governments, departments, etc.		*Deduct*—Recoveries from district boards, municipalities, etc. for Assistant and Sub-Assistant Surgeons lent to them ..	..
		For rounding	+310
		Total (*Charged*) **(in Chittagong Hill Tracts)**	**30,000**

III.—Detailed Account No. 38B—Hospitals and Dispensaries—*concld.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		(b) Mufassal Hospitals and Dispensaries.	
B-1—Pay of officers ..	1	Surgeon-Superintendents, Resident Surgeons and Physicians (1,200)—	
		Voted ..	..
		Charged	*2,400*
	14	Assistant Surgeon (650 and less)	60,000
B-2—Pay of establishment ..	52	Sub-Assistant Surgeons and Lady Doctor, Mitford Hospital (200 and less)	94,000
	72	Compounders, dressers, matrons and nurses (400 and less)	37,000
	8	Clerks (80 and less)	4,960
	8	Servants (25 and less)	2,000
		Temporary establishment	..
B-3—Allowances, honoraria, etc.		Travelling allowance	7,500
		House-rent and other allowances	..
		Voted ..	14,000
		Charged ..	*300*
B-5—Contract contingencies.		Contract contingencies	42,600
B-6—Other contingencies ..		Diet, clothing and bedding	46,500
		Medical and surgical requisites	34,000
		Customs duty on imported stores	200
		Purchase of books, etc.	..
		Rent, rates and taxes	5,600
		Other contingent charges	1,500
B-8—Establishment charges recoverable from other Governments, departments, etc.		*Deduct*—Recoveries from the district boards and municipalities on account of pay of Assistant and Sub-Assistant Surgeons lent to them	13,000
		For rounding .. { Voted ..	+140
		For rounding .. { *Charged*	*+300*
		Total Mufassal Hospitals and Dispensaries ..	**3,40,000**
		Voted ..	**3,37,000**
		Charged ..	*3,000*
B-7—Grants-in-aid, contributions and donations, etc.		**(C)** Grants to Hospitals and Dispensaries	..
		Voted ..	3,77,425
		Charged ..	*60,000*
		For rounding .. { Voted ..	+75
		For rounding .. { *Charged*	..
		Total (C) ..	**4,37,500**
		Voted ..	**3,77,500**
		Charged ..	*60,000*

III.—DETAILED ACCOUNT No. 38C.—GRANTS FOR MEDICAL PURPOSES.

	Budget Estimate, 1937-38.
	Rs.
C—Grants-in-aid, Contributions, Donations, etc.	
Grant to the State Medical Faculty, Bengal, and the Bengal Council of Medical Registration	4,500
Grant to the Bengal Nursing Council	3,500
For the training of pupil dais, etc.	15,000
To the Calcutta Hospital Nurses' Institution	1,86,352
To the Calcutta Hospital Nurses' Institution for services of nurses supplied to the Carmichael Hospital	30,000
To the Lady Minto's Nursing Association	7,700
Other Grants (Voted)	1,25,000
For rounding	—52
Total ..	3,72,000
Total grants for the Medical Purposes (Voted) ..	**3,72,000**

III.—DETAILED ACCOUNT No. 38D.—MEDICAL COLLEGE AND SCHOOLS.

D—MEDICAL COLLEGE AND SCHOOLS.

Summary.

(a) Medical College	**Voted** ..	**2,34,000**
	Charged ..	*1,31,000*
(b) School of Tropical Medicine and Hygiene	**Voted** ..	**2,25,100**
	Charged ..	*49,000*
(c) Expenses out of the grant from the Imperial Council of Agricultural Research.	**Voted** ..	**12,900**
	Charged ..	..
(d) Other Medical School	**Voted** ..	**3,93,000**
	Charged ..	*38,000*
Total	.. ..	**10,83,000**
	Voted ..	**8,65,000**
	Charged ..	*2,18,000*

III.—Detailed Account No. 38D.—Medical College and Schools—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		DETAILS.	
		(a) Medical College.	
D-1—Pay of officers ..	22	Principals, Professors and Assistant Professors (2,350 and less)	..
		Voted ..	1,00,000
		Charged ..	*1,21,600*
		Demonstrators and other gazetted officers (700 and less)	57,000
D-2—Pay of establishment ..	1	Lady Superintendent (200)	1,000
		Museum Assistants (92 and less)	8,000
	6	Clerks (125 and less)	5,200
	32	Servants (19 and less)	7,000
		Temporary establishment	25,500
D-3—Allowances, honoraria, etc.		Travelling allowance—	
		Voted ..	500
		Charged ..	400
		House-rent and other allowances—	
		Voted ..	4,000
		Charged ..	*6,000*
		Cost of passages, under Superior Civil Services Rules, 1924 (*Charged*)	*1,500*
D-5—Contract contingencies		Contract contingencies	16,000
D-6—Other contingencies ..		Medical and surgical requisities	16,000
		Scholarships, prizes, etc.	10,800
		Customs duty on imported stores	100
		Purchase of books and publications	1,500
		Rents, rates and taxes	31,000
		Other contingent charges	5,000
D-7—Grants-in-aid, contributions, donations, etc.		Contribution for passages of officers transferred to and from other Governments, departments, etc. (*Charged*) ..	*1,800*
D-8—Establishment charges recoverable from other Governments, etc.		*Deduct*—Recoveries from other Governments for training of students	54,400
		For rounding—	
		Voted ..	−200
		Charged ..	*−300*
		Total Medical College ..	**3,65,000**
		Voted ..	**2,34,000**
		Charged ..	***1,31,000***

III.—Detailed Account No. 38D.—Medical College and Schools—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		MEDICAL SCHOOLS.	
		(b) School of Tropical Medicine and Hygiene Institute.	
D-1—Pay of officers ..	18	Directors and other gazetted staff (2,350 and less)—	
		Voted ..	1,00,000
		Charged ..	*37,000*
D-2—Pay of establishment ..	35	Clerks and servants, etc. (200 and less) ..	28,000
		Temporary Establishment	1,800
D-3—Allowances, honoraria, etc.		Other allowances	..
		Voted ..	9,000
		Charged ..	*12,000*
		Cost of passages under the Superior Civil Services Rules, 1924—	
		Voted ..	..
		Charged ..	..
D-5—Contract contingencies		Contract contingencies	34,500
D-6—Other contingencies ..		Medical and surgical requisities	35,500
		Customs duty on imported stores	500
		Purchase of books	3,500
		Rents, rates and taxes	3,300
		Other contingent charges	9,200
D-7—Grants-in-aid, contributions, etc.		Contribution for passages of officers transferred to and from other Governments, departments, etc. (*Charged*) ..	..
D-8—Establishment charges recoverable from other Governments, etc.		*Deduct*—Recoveries from other Governments for training of students	..
		Deduct—Recoveries from the Imperial Council of Agricultural Research	..
		For rounding—	
		Voted ..	−200
		Charged ..	..
		Total School of Tropical Medicine, etc.	**2,74,100**
		Voted ..	**2,25,100**
		Charged ..	*49,000*
		(c) Expenses out of the grant from the Imperial Council of Agricultural Research.	
		1. Pay of officers	..
		2. Pay of establishment	9,200
		3. Allowances, honoraria, etc.	2,500
		4. Contract contingencies	600
		5. Other contingencies	600
		Total ..	**12,900**

III.—DETAILED ACCOUNT NO. 38D—MEDICAL COLLEGE AND SCHOOLS—*concld.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		(d)—Other Medical Schools.	
D-1—Pay of officers ..	50	Superintendents and Teachers (2,350 and less)—	
		Voted ..	2,09,000
		Charged ..	*37,400*
	41	Demonstrators and Assistant Demonstrators (200 and less)	63,700
D-2—Pay of establishment ..	10	Technical staff (120 and less)	4,800
	19	Clerks (113 and less)	14,200
	45	Servants (25 and less)	8,800
		Temporary establishment	1,000
D-3—Allowances, honoraria, etc.		Travelling allowance—	
		Voted ..	4,000
		Charged ..	*200*
		House-rent and other allowances—	
		Voted ..	8,400
		Charged ..	*250*
		Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*)	..
D-5—Contract contingencies		Contract contingencies	14,548
D-6—Other contingencies ..		Government contribution to fees of students	200
		Scholarships and prizes, etc.	22,000
		Medical and surgical requisites	10,000
		Customs duty on imported stores	600
		Purchase of books, etc.	1,800
		Rents, rates and taxes	10,200
		Other contingent charges	15,100
D-7—Grants-in-aid, contributions, donations, etc.		Contribution for passages of officers transferred to and from other Governments, departments, etc. (*Charged*) ..	..
		Grant to educational institutions	4,400
D-8—Establishment charges recovered from other Governments, etc.		*Deduct*—Recoveries from other Governments for training of students	..
		For rounding—	
		Voted ..	+252
		Charged ..	+150
		Total Other Medical Schools	**4,31,000**
		Voted ..	**3,93,000**
		Charged ..	***38,000***

III.—Detailed Account No. 38E.—Mental Hospital.

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		E—Mental Hospital.	
E-1—Pay of officers	2	Superintendent and Deputy Superintendent—	
		Voted 1(500)	6,700
		Charged 1(50)	..
E-2—Pay of establishment ..	..	Sub-Assistant Surgeons	..
	1	Compounders, dressers, matrons and overseers (37)	500
	1	Clerk (54)	700
	12	Servants and guards (30 and less) ..	2,600
		Temporary establishment	..
E-3—Allowances, honoraria, etc.		Travelling allowance—	
		Voted ..	1,500
		Charged ..	..
		House-rent and other allowances—	
		Voted ..	100
		Charged ..	..
		Cost of passages under the Superior Civil Services Rules, 1924	..
E-5—Contract contingencies		Contract contingencies	5,000
E-6—Other contingencies ..		Diet, clothing and bedding	2,000
		Medical and surgical requisites	200
		Customs duty on imported stores	..
		Purchase of books, etc.	50
		Rents, rates and taxes	2,350
		Other contingent charges	650
E-7—Establishment charges payable to other Governments, departments, etc.		Grants to Mental Hospitals—	
		Voted ..	5,49,000
		Charged ..	..
		For rounding—	
		Voted ..	−350
		Charged ..	..
		Total ..	**5,71,000**
		Voted ..	**5,71,000**
		Charged ..	..

III.—DETAILED ACCOUNT No. 38F.—CHEMICAL EXAMINATION.

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		F—Chemical Examiner.	
F-1—Pay of officers ..	6	Chemical and Assistant Chemical Examiners (800 and less)—	
		Voted ..	36,644
		Charged ..	..
F-2—Pay of establishment	15	Clerks Assistant Analysts and Laboratory Assistants (400 and less)	12,480
	17	Servants (31 and less)	3,380
		Temporary establishment	1,500
F-3—Allowances, honoraria, etc.	..	Travelling allowance—	
		Voted ..	..
		Charged ..	..
		House-rent and other allowances—	
		Voted ..	100
		Charged ..	..
		Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*) ..	..
		Compensation for dearness of food ..	..
F-5—Contract contingencies		Contract contingencies	3,360
F-6—Other contingencies ..		Medical and surgical requisites	2,600
		Customs duty on imported stores	50
		Charges for serological test	8,800
		Purhase of books, etc.	450
		Other contingent charges	550
		For rounding .. Voted ..	+86
		For rounding .. *Charged* ..	..
		Total ..	**70,000**
		Voted ..	**70,000**
		Charged	..

III.—Detailed Account No. 38G.—Charges in England.

		Budget Estimate, 1937-38.
		Rs.
A—Secretary of State.		
Leave and deputation Salaries	**Voted**	**2,840**
	Charged	..
B—High Commissioner for India.		
High Commissioner—		
Leave and deputation salaries	**Voted**	**19,360**
	Charged	*1,09,000*
Overseas pay	**Voted**	**4,800**
	Charged	*60,800*
Cost of stores	**Voted**	**8,360**
	Charged	..
Other charges	**Voted**	**200**
	Charged	..
	Total	**2,05,360**
	Voted	**35,560**
	Charged	*1,69,800*

III.—Detailed Account No. 38H.—Loss or gain by exchange.

(a) On sterling expenditure on stores	**Voted**	..
	Charged	..
(b) On Home transactions other than stores	**Voted**	..
	Charged	..
	Total	..
	Voted	..
	Charged	..

GRANT No. 20

Public Health

(Head of Account:—39—Public Health)

Voted Rs. 32,85,000 *Charged Rs. 1,13,000*

Total Rs. 33,98,000

II—Abstract Account.

		Budget Estimate, 1937-38.
		Rs.
A—Public Health Establishment—		
A-1—Pay of officers	**Voted**	**1,22,237**
	Charged	*83,500*
A-2—Pay of establishment	**Voted**	**2,72,417**
	Charged	..
A-3—Allowances, honoraria, etc.	**Voted**	**44,220**
	Charged	*14,200*
A-5—Contract contingencies	**Voted**	**13,040**
	Charged	..
A-6—Other contingencies	**Voted**	**1,04,387**
	Charged	..
For rounding	**Voted**	**—301**
	Charged	**—100**
Total A (1)		**6,53,600**
	Voted	**5,56,000**
	Charged	*97,600*
In Chittagong Hill Tracts (*Charged*)—		
A-1—Pay of officers		..
A-2—Pay of establishment		**3,404**
A-3—Allowances, honoraria, etc.		**1,680**
A-5—Contract contingencies		**100**
A-6—Other contingencies		**250**
For rounding		**—34**
Total A (2)		**5,400**
B—Grants for Public Health purposes		**20,76,220**
In Chittagong Hill Tracts (*Charged*)		..
For rounding		**—220**
Total B (Voted)		**20,76,000**
C—Expenses in connection with epidemic diseases		**4,47,000**
(Chittagong Hill Tracts) (*Charged*)		*3,200*
Total C		**4,50,200**
	Voted	**4,47,000**
	Charged	*3,200*

ABSTRACT ACCOUNT—*concld.*

		Budget Estimate, 1937-38.
		Rs.
D—Bacteriological Laboratories—		
D-1—Pay of officers (Voted)		22,600
D-2—Pay of establishment (Voted)		23,840
D-3—Allowances, honoraria, etc. (Voted)		500
D-5—Contract contingencies (Voted)		6,500
D-6—Other contingencies (Voted)		28,940
For rounding (Voted)		−380
	Total D (Voted)	82,000
E—Pasteur Institute—		
E-1—Pay of officers (Voted)		9,300
E-2—Pay of establishment (Voted)		12,900
E-3—Allowances, honoraria, etc. (Voted)		2,000
E-4—Contingencies (Voted)		16,500
For rounding (Voted)		+300
	Total E (Voted)	41,000
F—Works (voted)		67,000
G—Charges in England	**Voted** ..	16,160
	Charged	*6,960*
H—Loss or gain by exchange	**Voted** ..	..
	Charged	..
For rounding	**Voted** ..	−160
	Charged	*−160*
	Total Grant No. 20 ..	33,98,000
	Voted ..	32,85,000
	Charged	*1,13,000*

A—PUBLIC HEALTH ESTABLISHMENT.

Summary.

In Chittagong Hill Tracts (*Charged.*)

	Budget Estimate, 1937-38.
(a) Director of Public Health	5,400
(b) Chief Engineer, Public Health	..
Total (*Charged*)	*5,400*

III.—DETAILED ACCOUNT No. 39A.—PUBLIC HEALTH ESTABLISHMENT.

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		(a) Director of Public Health.	
		Chittagong Hill Tracts.	
A-2—Pay of establishment ..	14	Executive staff, 1 (55), 2 (35), 11 (25 and less)	3,404
		Temporary establishment ..	..
		Deduct—Emergency deduction from pay ..	..
A-3—Allowances, honoraria, etc.		Travelling allowance	1,500
		Hill allowances	180
		House-rent and other allowances ..	..
		Compensation for dearness of food ..	..
A-4—Contract contingencies		Contract contingencies	100
		Contribution towards pay of health and sanitary inspectors	..
		Medical and surgical requisites ..	150
		Customs duty on imported stores ..	..
		Other charges	..
		Purchase of books, etc.	..
A-5—Other contingencies ..		Rents, rates and taxes	..
		Other contingencies	100
		For rounding	—34
		Total Director of Public Health (in Chittagong Hill Tracts) (*Charged*) ..	*5,400*

III.—DETAILED ACCOUNT NO. 39A.—PUBLIC HEALTH ESTABLISHMENT—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		(b) Chief Engineer, Public Health Department.	
		Chittagong Hill Tracts.	
A-2—Pay of establishment ..		Temporary establishment	..
A-3—Allowances, honoraria, etc.		Travelling allowance	..
		House-rent and other allowances ..	..
A-6—Contingencies ..		Purchase of books	..
		Rents, rates and taxes	..
		Other non-contract charges ..	..
		For rounding	..
		Total Chief Engineer, Public Health Department (in Chittagong Hill Tracts) (*Charged*) ..	..

A—PUBLIC HEALTH ESTABLISHMENT.

Summary.

		Rs.
(a) Director of Public Health	**Voted** ..	**4,13,000**
	Charged	*30,000*
(b) Chief Engineer, Public Health	**Voted** ..	**1,43,000**
	Charged	*67,600*
Total	**Voted** ..	**5,56,000**
	Charged	*97,600*

III.—Detailed Account No. 39A.—Public Health Establishment—*contd.*

	Number. 1937-38.	DETAILS.	Budget Estimate, 1937-38. Rs.
		(a) Director of Public Health.	
A-1—Pay of officers ..	7	Director and Assistant Directors of Public Health— Voted 1 (1,800) 1 (1,400) 2(1,200) 1 (700) 2 (450)	
		Voted ..	62,877
		Charged ..	*25,800*
	4	Other gazetted officers (570 and less) (voted) ..	23,360
		Leave salaries (voted)	1,500
A-2—Pay of establishment ..	28	Executive staff (200 and less) ..	51,100
	39	Clerks (600 and less)	56,300
	34	Servants (21 and less)	9,350
	27	Laboratory establishment	44,500
		Temporary establishment	20,558
A-3—Allowances, honoraria, etc.		Travelling allowances— Voted ..	31,120
		Charged ..	*3,000*
		Hill allowances (voted)	..
		House-rent and other allowances—	
		Voted ..	4,000
		Charged ..	*1,200*
		Cost of passages under the Bengal Passage Rules (voted)	..
		Cost of passages under the Superior Civil Services Rules, 1924 (voted)	..
A-4—Contract contingencies		Contract contingencies—	..
		For public health	12,800
		For publicity work	240
A-5—Other contingencies ..		Contribution towards pay of health officers and sanitary inspectors	..
		Medical and surgica lrequisites	22,000
		Customs duty on imported stores	2,100
		Other charges	..
		Purchase of books, etc.	1,500
		Rents, rates and taxes	4,500
		Other contingent charges—	
		For public health	13,467
		For publicity work	52,200
		For rounding— Voted ..	—472
		Charged ..	..
		Total Director of Public Health	**4,43,000**
		Voted ..	**4,13,000**
		Charged ..	*30,000*

III.—Detailed Account No. 39A.—Public Health Establishment—*concld.*

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		(b) Chief Engineer, Public Health Department.	
A-1—Pay of officers ..	9	Chief Engineer and other gazetted officers—	
		Voted 1 (550—1,300), 4 (250—750) ..	34,500
		Charged ..	*57,700*
		1 (1,625—2,150), 3 (725—1,373) ..	..
A-2—Pay of establishment ..	1	Executive staff (200)	4,800
	21	Clerks (390 and less)	34,800
	10	Servants (17 and less)	2,200
		Temporary establishment	48,809
A-3—Allowances, honoraria, etc.		Travelling allowance—	
		Voted ..	6,900
		Charged ..	*7,000*
		House-rent and other allowances—	
		Voted ..	2,200
		Charged ..	*3,000*
		Stipend	..
		Fees to pleaders	..
		Cost of passages under the Superior Civil Services Rules, 1924—	
		Voted ..	..
		Charged ..	..
A-4—Contingencies ..		Stipends	1,200
		Fees to pleaders other than Government servants	..
		Customs duty on imported stores ..	..
		Other charges	..
		Purchase of books	100
		Rents, rates and taxes	1,920
		Other contingent charges ..	5,400
		For rounding—	
		Voted ..	+171
		Charged ..	−100
		Total Chief Engineer, Public Health Department	**2,10,600**
		Voted ..	**1,43,000**
		Charged ..	*67,600*

III.—Detailed Account No. 39B.—Grant for Public Health Purposes.

	Budget Estimate, 1937-38.
	Rs.
B—GRANTS FOR PUBLIC HEALTH PURPOSES.	
B-1—Grants-in-aid towards waterworks schemes	4,62,600
B-2—Grants-in-aid towards sewerage schemes	98,000
B-3—Grants-in-aid and contribution towards the pay of Health Officers and Sanitary Inspectors	1,00,000
B-4—Other schemes	14,15,620
For rounding (voted)	−220
Total Grants for Public Health purposes (Voted)	**20,76,000**

III.—Detailed Account No. 39C.—Expenses in connection with epidemic diseases.

C—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES.	
In Chittagong Hill Tracts (*Charged*).	
C-1—Malaria charges	..
C-2—Kala-azar survey charges	2,000
C-3—Other epidemic charges	1,200
Total (in Chittagong Hill Tracts) (*Charged*)	*3,200*
C-1—Malaria—Charges (Voted)	3,17,080
C-2—Kala-azar survey—Charges (Voted)	1,00,000
C-3—Other epidemics—Charges (Voted)	30,000
For rounding ..	—80
Total (voted)	**4,47,000**

III.—DETAILED ACCOUNT NO. 39D.—BACTERIOLOGICAL LABORATORIES.

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		8.—BACTERIOLOGICAL LABORATORIES.	
		(a) Under the control of the Surgeon-General with the Government of Bengal.	
D-1—Pay of officers ..	2	Bacteriologist and Assistant Bacteriologist 1 (600), 1 (225)—	
		Voted ..	9,400
		Charged ..	..
D-2—Pay of establishment	1	Laboratory Assistant (80)	500
D-3—Allowances, honoraria, etc.		Travelling allowance	..
		House-rent and other allowances	..
		Compensation for dearness of food ..	..
D-4—Contingencies ..	..	Customs duty on imported stores ..	100
		Other charges	..
		Purchase of books	400
		Contingent charges	3,600
		For rounding—	
		Voted ..	..
		Charged ..	..
		Total ..	**14,000**
		Voted ..	**14,000**
		Charged	..
		(b) Under the control of the Director of Public Health.	
D-1—Pay of officers ..	2	Superintendents and other gazetted officers 1 (600), 1 (475), 1 (340) (voted) ..	13,200
D-2—Pay of establishment ..	17	Executive staff	15,200
		Special pay of the veterinary inspector (15) ..	180
	3	Clerks	1,600
	2	Servants	400
		Temporary establishment	5,960
D-3—Allowances, honoraria, etc.	..	Travelling allowances	300
		House-rent and other allowances	200
		Compensation for dearness of food ..	..
		Carried over ..	37,040

III.—Detailed Account No. 39D.—Bacteriological Laboratories—*concld.*

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		Brought forward	37,040
		D—BACTERIOLOGICAL LABORATORIES—*concld.*	
		(b) Under the control of the Director of Public Health—*Concld.*	
D-4—Contract contingencies		Contract contingencies	6,500
D-5—Other contingencies		Medical and surgical requisites	500
		Customs duty on imported stores	2,000
		Other charges	..
		Rents, rates and taxes	1,300
		Other contingent charges	21,040
		For rounding (Voted)	−380
		Total (Voted)	**68,000**
		Total Bacteriological Laboratories ..	**82,000**
		Voted ..	**82,000**
		Non-voted	..

III.—Detailed Account No. 39E.—Pasteur Institutes.

	Number. 1937-38.	**E—PASTEUR INSTITUTES.**	
E-1—Pay of officers	1	Superintendent and other gazetted officers 1 (500—50—900)	9,300
E-2—Pay of establishment	4	Laboratory assistants, 1(80—4—120), 3 (40—4——60)	3,600
	1	Sub-Assistant Surgeon 1 (200)	2,400
	2	Clerks, 1 (60—2—80), 1 (40—40—45—3/2—65)	1,400
	1	Nurse (80)	1,000
	1	Servant, 1 (15)	200
		Temporary establishment	4,300
E-3—Allowances, honoraria, etc.		Travelling allowance	..
		House-rent and other allowances ..	2,000
E-4—Contingencies ..		Other contingencies charges	16,500
		Deduct—Recoveries from other Governments for Pasteur Institute	..
		For rounding ..	+300
		Total Pasteur Institutes (voted) ..	**41,000**

III.—Detailed Account No. 39F.—Works.

	Budget Estimate, 1937-38.
	Rs.
F—WORKS.	
F-1—Original works	57,600
F-2—Repairs	4,500
F-3—Tools and plant	2,000
F-4—Other works	..
F-5—Suspense	2,500
For rounding	+400
Total ..	**67,000**

III.—Detailed Account No. 39G.—Charges in England.

G—CHARGES IN ENGLAND.		
Leave and deputation salaries, etc.	Voted ..	2,680
	Charged	..
Overseas pay	Voted ..	..
	Charged	*6,960*
Contribution to Bureau of Hygiene, etc.	Voted ..	120
	Charged	..
Cost of stores purchased in England	Voted ..	13,360
	Charged	..
Total G		**23,120**
	Voted ..	**16,160**
	Charged	*6,960*

II.—Detailed Account No. 39H.—Loss or gain by exchange.

(*a*) On sterling transactions on stores	Voted ..	..
	Charged	..
(*b*) On Home transactions other than stores	Voted ..	..
	Charged	..
	Total ..	..
	Voted ..	..
	Charged	..

GRANT No. 21

Charges on account of Agriculture

(Head of Account:—40—Agriculture)

Voted Rs. 10,65,000 ***Charged Rs. 1,09,000***

Total Rs. 11,74,000

II—Abstract Account.

		Budget Estimate, 1937-38.
		Rs.
A—AGRICULTURAL DEPARTMENT.		
A-1—Pay of officers	Voted ..	1,05,600
	Charged	*45,400*
A-2—Pay of establishment	Voted ..	2,51,785
	Charged	*3,530*
A-3—Allowances, honoraria, etc.	Voted ..	61,720
	Charged	*7,870*
A-4—Contract contingencies (Voted)		6,300
A-5—Other contingencies	Voted ..	42,160
	Charged	*100*
For rounding ..	Voted ..	+435
	Charged	*+600*
Total ..		**5,25,500**
Voted ..		**4,68,000**
Charged		*57,500*

II.—ABSTRACT ACCOUNTS—*contd.*

		Budget Estimate, 1937-38.
		Rs.
B—EXPERIMENTAL FARMS.		
B-1—Pay of officers (Voted)		..
B-2—Pay of establishment	Voted ..	36,156
	Charged	*438*
B-3—Allowances, honoraria, etc.	Voted ..	2,200
	Charged ..	*78*
B-4—Contingencies	Voted ..	1,48,200
	Charged	*7,085*
For rounding	Voted ..	+444
	Charged	*—1*
	Total ..	**1,94,600**
	Voted ..	**1,87,000**
	Charged ..	*7,600*
C—AGRICULTURAL EXPERIMENTS.		
C-1—Pay of officers (Voted)		10,100
C-2—Pay of establishment (Voted)		28,916
C-3—Allowances, honoraria, etc. (Voted)		8,180
C-4—Contingencies	Voted ..	18,345
	Charged	*100*
C-5—Grants-in-aid, contributions, etc. (Voted)		14,500
Deduct—Amount on account of Rice Research Scheme transferred to the head "Expenses out of the grant from Imperial Council of Agricultural Research"		15,407
For rounding (Voted)		+366
	Total ..	**65,100**
	Voted ..	**65,000**
	Charged ..	*100*

II.—ABSTRACT ACCOUNT—*contd.*

		Budget Estimate, 1937-38.
		Rs.
D—AGRICULTURAL EDUCATION AND RESEARCH.		
D-1—Pay of officers (Voted)		10,976
D-2—Pay of establishment (Voted)		34,194
D-3—Allowances, etc. (Voted)		9,228
D-4—Contingencies (Voted)		38,170
Add—Amount on account of Rice Research Scheme transferred from "Agricultural Experiments"		+15,407
For rounding (Voted)		+25
Total (Voted)		**1,08,000**
E—BOTANICAL AND PUBLIC GARDENS.		
E-1—Pay of officers	Voted	37,250
	Charged	*12,600*
E-2—Pay of establishment (Voted)		31,030
E-3—Allowances, honoraria, etc.	Voted	2,850
	Charged	*200*
E-4—Contract contingencies (Voted)		60,000
E-5—Other contingencies (Voted)		14,950
E-6—Grants-in-aid, contributions, etc. (Voted)		23,240
For rounding	Voted	—320
	Charged	..
Total		**1,81,800**
	Voted	**1,69,000**
	Charged	*12,800*
F—PUBLIC EXHIBITIONS AND FAIRS.		
F-1—Grants-in-aid, contribution, etc.	Voted	2,250
	Charged	*200*
Total		**2,450**
For rounding	Voted	+250
	Charged	..
Total Public Exhibitions and Fairs		**2,700**
	Voted	**2,500**
	Charged	*200*

II.—ABSTRACT ACCOUNT—*concld.*

		Budget Estimate, 1937-38.
		Rs.
G—SPECIAL RURAL UPLIFT SCHEMES		
G-1—Pay of officers		..
G-2—Pay of establishment		7,560
G-3—Allowances, honoraria, etc.		6,840
G-4—Other contingencies		..
For rounding		—400
Total		**14,000**
	Voted	**14,000**
	Charged	..
H—OTHER CHARGES.		
H-2—Pay of establishment		9,936
H-3—Allowances, honoraria, etc.		3,000
H-4—Contingencies		5,500
For rounding		+64
Total		**18,500**
	Voted	**18,500**
	Charged	..
I—WORKS (Voted)		**14,000**
J—CHARGES IN ENGLAND.		
High Commissioner for India.		
J-1—Leave salaries and deputation pay	Voted	17,600
	Charged	*20,960*
J-2—Sterling overseas pay	Voted	..
	Charged	*10,320*
J-3—Stores for India		1,560
J-4—Other charges		120
For rounding	Voted	—280
	Charged	*—280*
Total		**50,000**
	Voted	**19,000**
	Charged	*31,000*
K—LOSS OR GAIN BY EXCHANGE.		
	Voted	..
	Charged	..
For rounding	Voted	..
	Charged	*—200*
Total Grant No. 21		**11,74,000**
	Voted	**10,65,000**
	Charged	*1,09,000*

III.—Detailed Account No. 40A.—Agricultural Department.

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		A—AGRICULTURAL DEPARTMENT.	
		A (*a*) Superintendence.	
A-1—Pay of officers ..	1	Director (2,000—50—2,250) (*charged*) ..	*24,750*
	2	Other gazetted officers	..
		Voted 1 (540 and less)	6,300
		Charged 1 (1,300 and less and special pay Rs. 150 per mensem)	*16,100*
		Total ..	47,150
A-2—Pay of establishment ..	28	Clerks (250 and less)	37,500
	15	Servants (17 and less)	2,550
		Temporary establishment	375
		Total ..	40,425
A-3—Allowances, honoraria, etc.		Travelling allowance—	
		Voted ..	3,700
		Charged	*4,800*
		Hill allowance	50
		House-rent and other allowance—	
		Voted ..	..
		Charged	..
		Stipends	..
		Cost of passages under Superior Civil Services Rules, 1924 (*Charged*)	*1,100*
		Total ..	9,650
A-4—Contract contingencies		Contract contingencies	6,300
A-5—Other contingencies ..		Purchase of books	1,500
		Other contingent charges	500
		Total ..	2,000
		For rounding—	
		Voted ..	+225
		Charged	*+250*
		Total A—(*a*) Superintendence	**1,06,000**
		Voted ..	**59,000**
		Charged	*47,000*

III.—Detailed Account No. 40A.—Agricultural Department—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		A—AGRICULTURAL DEPARTMENT—*contd.*	
		A (*b*) (1) Other Supervising Staff.	..
A-1—Pay of officers ..	3	Deputy Directors of Agriculture—	
		Voted (1,000 and less)	23,900
		Charged	*4,550*
	12	Other gazetted officers—	
		Voted 10 (1,250 and less)	75,400
		Charged 1 (1,100)	..
		Leave salaries	..
		Total ..	1,03,850
A-2—Pay of establishment ..	147	Technical staff (300 and less)	1,65,000
	28	Clerks (125 and less)	26,700
	64	Servants (19 and less)	10,300
		Temporary establishment	9,360
		Total ..	2,11,360
A-3—Allowances, honoraria, etc.		Travelling allowance—	
		Voted ..	49,200
		Charged	*1,000*
		House-rent and other allowances	7,900
		Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*)	..
		Cost of passage under the Bengal Passage Rules, 1927 (Voted)	870
		Total ..	58,970
A-5—Other contingencies ..		Customs duty on imported stores	..
		Machinery and equipment	1,500
		Purchase of books	1,500
		Other contingent charges	37,160
		Total ..	40,160
		For rounding—	
		Voted ..	+210
		Charged	*+50*
		Total A—(*b*) (1) Other Supervising Staff ..	**4,14,600**
		Voted ..	**4,09,000**
		Charged	*5,600*

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III.—DETAILED ACCOUNT No. 40A.—AGRICULTURAL DEPARTMENT—*concld.*

	Number. 1937-38.	A—Agricultural Department—*concld.*	Budget Estimate, 1937-38. Rs.
		(*For Chittagong Hill Tracts.*)	
		(A) (*b*) (2) OTHER SUPERVISING STAFF.	
		(*Charged.*)	
A-1—Pay of officers		Other gazetted officers	..
		Total ..	..
A-2—Pay of establishment	4	Technical staff 1 (125 and special pay 12-8), 2 (46 and less).	*3,350*
	1	Servant 1 (15)	*180*
		Temporary establishment	..
		Total ..	*3,530*
A-3—Allowances, honoraria, etc.		Travelling allowance	*650*
		House-rent and other allowances	*320*
		Total ..	*970*
A-5—Other contingencies		Purchase of books	..
		Other contingent charges	*100*
		Total ..	*100*
		For rounding	*+300*
		Total A—(*b*) (2) Other Supervising Staff (*Charged*) ..	*4,900*

III.—Detailed Account No. 40B.—Experimental Farms.

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		B—EXPERIMENTAL FARMS.	
		B—(a) Experimental Farms.	
B-2—Pay of establishment ..	27	Superintendents and Overseers (195 and less)	24,000
	9	Clerks (66 and less)	6,000
	29	Servants (13—1-5—17)	5,100
		Temporary establishment	1,056
		Total ..	**36,156**
B-3—Allowances, honoraria, etc.		Travelling allowance	1,100
		House-rent and other allowances	1,100
		Total ..	**2,200**
B-6—Other contingencies ..		Purchase of cattle	2,500
		Feed of cattle	18,000
		Purchase of seeds, manures, implements, etc. ..	9,500
		Rents, rates and taxes	5,500
		Purchase of books	..
		Petty construction and repairs	14,000
		Other contingent charges	98,700
		Total ..	**1,48,200**
		For rounding	+444
		Total B—(a) Experimental Farms (Voted) ..	**1,87,000**
		B (b) (For Chittagong Hill Tracts). (*Charged*).	
B-2—Pay of establishment		Superintendents and Overseers	*120*
		Temporary establishment	*318*
		Total ..	**438**
B-3—Allowances, honoraria, etc.		Travelling allowance	..
		House-rent and other allowances	*78*
		Total ..	**78**
B-4—Contingencies		Purchase of cattle	..
		Feed of cattle	*35*
		Purchase of seeds, implements, etc.	*350*
		Purchase of books	..
		Rents, rates and taxes	..
		Petty construction and repairs	*400*
		Other contingent charges	*6,300*
		Total ..	**7,085**
		For rounding ..	*—1*
		Total B—(b) Experimental Farms (*charged*) ..	*7,600*
		TOTAL B—EXPERIMENTAL FARMS	**1,94,600**
		Voted ..	**1,87,000**
		Charged ..	*7,600*

III.—Detailed Account No. 40C.—Agricultural Experiments.

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		C—AGRICULTURAL EXPERIMENTS.	
		C (1) *i*—Agricultural Experiments.	
C-1—Pay of officers ..	1	Other gazetted officers (Voted)	10,100
		Total ..	**10,100**
C-2—Pay of establishment ..		Inspectors and clerks ( )	2,640
		Servants	312
		Temporary establishment	20,072
		Total ..	**23,024**
C-3—Allowances, honoraria, etc.		Travelling and other allowances	5,500
		Total ..	**5,500**
C-4—Other contingencies ..		Purchase of books	100
		Other contingent charges	16,185
		Total ..	**16,285**
C-5—Grants-in-aid, contributions, etc.		Contributions and grants	14,500
		Deduct—Amount on account of Rice Research scheme transferred to the head "Expenses out of the grant from the Imperial Council of agricultural research"	15,407
		For rounding (Voted)	—2
		Total C (1) *i*—Agricultural Experiments (Voted)	**54,000**
		C (1) *ii*—Expenses out of the grant from the Indian Central Jute Committee.	
C-1—Pay of officers ..		.. ..	..
		Total ..	..
C-2—Pay of establishment ..		Temporary establishment	5,892
		Total ..	**5,892**
C-3—Allowances, honoraria, etc.		Travelling allowance	2,680
		House rent and other allowances	..
		Total ..	**2,680**
C-4—Contingencies ..		Purchase of books	..
		Other contingent charges	2,060
		Total ..	**2,060**
		For rounding	+368
		Total C (1) *ii*—Expenses out of the grant from the Indian Central Jute Committee (voted) ..	**11,000**

III.—Detailed Account No. 40C.—Agricultural Experiments.

	Number 1937-38.		Budget Estimate, 1937-38.
		C (2)—Agricultural Experiments (*Charged*).	Rs.
		(*For Chittagong Hill Tracts.*)	
C-2—Pay establishment ..		Inspectors and clerks	..
		Servants	..
		Demonstrators	..
		Temporary establishment	..
		Total ..	..
C-3—Allowances, honoraria, etc.		Travelling allowance	..
		House-rent and other allowances	..
		Total ..	..
C-4—Contingencies ..	Purchase of books		..
	Contingent charges		*100*
		Total ..	**100**
C-5—Grants-in-aid, contributions, etc.	Contributions and grants		..
	For rounding		..
		Total C (2)—Agricultural Experiments (*Charged*) ..	*100*
		TOTAL C—AGRICULTURAL EXPERIMENTS	**65,100**
		Voted ..	**65,000**
		Charged	*100*

III.—Detailed Account No. 40D—Agricultural Education and Research.

Number. 1937-38.		Budget Estimate, 1937-38.
		Rs.
	D—AGRICULTURAL EDUCATION AND RESEARCH.	
	D(*a*)—Agricultural Schools.	
1	D-1—Pay of officers	3,676
	D-2—Pay of establishment	3,050
	D-3—Allowances, honoraria, etc.	..
	D-4—Other contingencies	29,000
	For rounding (Voted)	+274
	Total D—Agricultural Schools (Voted)	**36,000**

		Rs.
	D. (*b*)—Expenses out of the grant from the Imperial Council of Agricultural Research.	
D-1—Pay of officers ..	Pay of officers	7,300
	Total ..	**7,300**
D-2—Pay of establishment ..	Temporary establishment	31,144
	Total ..	**31,144**
D-3—Allowances, honoraria, etc.	Travelling allowance (voted)	9,228
	House-rent and other allowances	..
	Total ..	**9,228**
D-4—Contingencies ..	Purchase of books	675
	Other contingent charges	8,495
	Total ..	**9,170**
	Add—Amount on account of Rice Research Scheme transferred from "Agricultural Experiments" ..	+15,407
	For rounding (Voted)	—249
	Total D (*b*)—Expenses out of the grant from the Imperial Council of Agricultural Research (Voted) ..	**72,000**
	TOTAL D—AGRICULTURAL EDUCATION AND RESEARCH (Voted)	**1,08,000**

III.—Detailed Account No. 40E—Botanical and Public Gardens.

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		E—BOTANICAL AND PUBLIC GARDENS.	
		(*a*) **Royal Botanical and other Public Gardens.**	
E-1—Pay of officers	6	Superintendents, Curators and Assistant Curators—	
		Voted—4(680 and less)	28,000
		Charged—1(1,050)	*12,600*
	3	Superintendent and Assistant Superintendents of the Zoological Garden (400 and less) ..	9,250
		Total ..	**49,850**
E-2—Pay of establishment ..	22	Garden staff (170 and less)	12,100
	12	Clerks and Sub-Assistant Surgeons (125 and less)	11,300
	24	Servants (62 and less)	7,000
		Temporary establishment	..
		Total ..	**30,400**
E-3—Allowances, honoraria, etc.		Travelling allowance—	
		Voted ..	850
		Charged ..	*200*
		House-rent and other allowances—	
		Voted ..	2,000
		Charged ..	--
		Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*)	..
		Total ..	**3,050**
		Carried over ..	83,300

III.—Detailed Accounts Nos. 40E—Botanical and Public Gardens and 40F—Public Exhibitions and Fairs.

		Budget Estimate, 1937-38.
		Rs.
	E—BOTANICAL AND PUBLIC GARDENS.	
	Brought forward	83,300
E-4—Contract contingencies ..	Contract contingencies	60,000
E-5—Other contingencies ..	Purchase of seeds, implements, etc.	6,300
	Customs duty on imported stores	250
	Purchase of books, etc.	1,000
	Rents, rates and taxes	200
	Other non-contract charges	5,000
	Total ..	**12,750**
E-6—Grants-in-aid, contribution, etc.	Contribution and grants to Zoological Garden and Agri-Horticultural Society and Darjeeling Municipality.	23,240
	Total (*a*) **Royal Botanical and other Public Gurdens**	**1,79,290**
	Voted ..	**1,66,490**
	Charged ..	*12,800*
	(*b*) **Birch Hill and Lebong Parks.**	
	E-2—Pay of establishment—Establishment charges ..	630
	E-5—Other contingencies	2,000
	(*b*) **Total** ..	**2,630**
	(*c*) **Pabna Garden.**	
	E-5—Other contingencies	200
	For rounding—	
	Voted ..	—320
	Charged ..	..
	TOTAL E—BOTANICAL AND PUBLIC GARDENS ..	**1,81,800**
	Voted ..	**1,69,000**
	Charged ..	*12,800*
	F—PUBLIC EXHIBITIONS AND FAIRS.	
F-7—Grants-in-aid, contributions, etc.	Contributions and grants and other charges (Voted) ..	2,250
	For rounding	+250
	Total ..	**2,500**
	For Chittagong Hill Ttracts.	
	(*Charged.*)	
F-7—Grants-in-aid, contributions, etc.	Contributions and grants (*Charged*)	*200*
	For rounding	..
	TOTAL F—PUBLIC EXHIBITIONS AND FAIRS ..	2,700
	Voted ..	**2,500**
	Charged ..	*200*

III.—DETAILED ACCOUNT No. 40G.—SPECIAL RURAL UPLIFT SCHEMES.

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		G—SPECIAL RURAL UPLIFT SCHEMES	
G-2—Pay of establishment ..	..		
		Temporary establishment	7,560
		Total ..	**7,560**
G-3—Allowances, honoraria, etc.		Travelling allowance .. .. { Voted ..	6,840
		{ *Charged* ..	..
		Total ..	**6,840**
		For rounding (Voted) ..	—400
..		**TOTAL(G)—SPECIAL RURAL UPLIFT SCHEMES (Voted)**	**14,000**

III—DETAILED ACCOUNT NO. 40H—OTHER CHARGES.

		Budget Estimate, 1937-38.
		Rs.
	H—OTHER CHARGES.	
	H (a)—Divisional seed stores.	
H-2—Pay of establishment	Clerks	..
	Servants	..
	Temporary establishment	..
	Total ..	..
H-3—Allowances, honoraria, etc.	Travelling allowance	..
	House-rent and other allowances	..
	Total ..	..
H-4—Contingencies ..	Purchase of seeds, implements, etc.	3,500
	Purchase of books	..
	Rents, rates and taxes	..
	Other contingent charges	2,000
	Total ..	**5,500**
	For rounding (Voted)	..
	Total H (a)—Divisional seed stores (voted) ..	**5,500**
	H (b)—Miscellaneous Jute restriction propaganda.	
H-2—Pay of establishment	Pay of establishment	9,936
H-3—Allowances, honoraria, etc.	Travelling allowance	3,000
H-4—Contingencies ..	Other contingent charges	..
	For rounding (Voted)	+64
	Total H (b)—Miscellaneous Jute restriction propaganda (Voted)	**13,000**
	TOTAL H—OTHER CHARGES (VOTED) ..	**18,500**

III.—Detailed Accounts Nos. 40, I, J and K.

		Budget Estimate, 1937-38.
		Rs.
I.—WORKS.		
I-1—Original works		9,100
I-2—Repairs—		
Repair of the river bank revetment at the Royal Botanic Garden, Sibpur		5,300
Other items		..
For rounding		**−400**
TOTAL I—WORKS (VOTED)		**14,000**
J—CHARGES IN ENGLAND.		
High Commissioner for India—		
J-1—Leave and deputation salaries	Voted	17,600
	Charged	*20,960*
J-2—Overseas pay	Voted	..
	Charged	*10,320*
J-3—Stores for India		1,560
J-4—Other charges		120
For rounding	Voted	−280
	Charged	*−280*
TOTAL J—CHARGES IN ENGLAND		**50,000**
	Voted	**19,000**
	Charged	***31,000***
K—LOSS OR GAIN BY EXCHANGE.		
(a) Loss or gain by Exchange on sterling expenditure on stores	Voted	..
	Charged	..
(b) Loss or gain by Exchange on sterling expenditure on stores	Voted	..
	Charged	..
TOTAL K—LOSS OR GAIN BY EXCHANGE		..

GRANT No. 21

Charges on account of Veterinary

Head of Account:—41—Veterinary

Voted Rs. 4,84,000 *Charged Rs. 59,000*

Total Rs. 5,43,000

II—Abstract Account.

		Budget, Estimate, 1937-38.
		Rs.
ABSTRACT ACCOUNT.		
A—Superintendence.		
A-1—Pay of officers	Voted	10,700
	Charged	*12,000*
A-2—Pay of establishment	Voted	13,456
	Charged	..
A-3—Allowances, honoraria, etc.	Voted	2,200
	Charged	*2,700*
A-4—Contingencies (Voted)		1,840
A-5—Grants-in-aid, contributions		81,000
For rounding	Voted	−196
	Charged	*+300*
Total A		**1,24,000**
	Voted	**1,09,000**
	Charged	*15,000*
B—Veterinary Instructions.		
B-1—Pay of officers	Voted	38,400
	Charged	*8,000*
B-2—Pay of establishment (Voted)		27,100
B-3—Allowances, honoraria, etc.	Voted	2,816
	Charged	*4,180*
B-4—Contingencies (Voted)		63,876
For rounding	Voted	−192
	Charged	*−180*
Total B		**1,44,000**
	Voted	**1,32,000**
	Charged	*12,000*

II.—ABSTRACT ACCOUNT—*concld.*

		Budget Estimate. 1937-38.
		Rs.
C—Subordinate Establishment.		
C-2—Pay of establishment (Voted)		62,300
C-3—Allowances, honoraria, etc. (Voted)		15,080
C-4—Contingencies (Voted)		900
For rounding (Voted)		−280
Total C		**78,000**
	Voted	78,000
D—Hospitals and Dispensaries.		
D-1—Pay of officers	Voted	12,408
	Charged	..
D-2—Pay of establishment	Voted	1,11,256
	Charged	*2,328*
D-3—Allowances, honoraria, etc.	Voted	17,589
	Charged	*1,632*
D-4—Contingencies	Voted	21,820
	Charged	*960*
D-5—Grants-in-aid, contributions, etc.		200
For rounding	Voted)	−273
	Charged	*+80*
Total—D		**1,68,000**
	Voted	**1,63,000**
	Charged	*5,000*
E—Breeding Operations		..
F—Prizes		**1,000**
G—Other charges		..
H—Works (Voted)		..
I—Charges in England		..
High Commissioner for India.		
I-1—Leave salaries and deputation pay	Voted	..
	Charged	*21,760*
I-2—Sterling Overseas pay	Voted	..
	Charged	*4,800*
I-3—Stores for India	Voted	720
	Charged	..
I-4—Other charges (Voted)		..
For rounding	Voted	+280
	Charged	*+440*
Total I		**28,000**
	Voted	**1,000**
	Charged	*27,000*
J—Loss or gain by exchange	Voted	..
	Charged	..
For rounding	Voted	..
	Charged	..
Total Grant No. 21		**5,43,000**
	Voted	**4,84,000**
	Charged	*59,000*

III—Detailed Account No. 41A.—Superintendence.

	Number. 1937-38.			Budget Estimate, 1937-38.
				Rs.
		A—Superintendence.		
A-1—Pay of officers ..	3	Superintendents and Deputy Superintendents.	Voted 2 (570 and less)	10,700
			Charged 1 (1,500)	*12,000*
		Total ..		22,700
A-2—Pay of establishment ..	11	Clerks (200 and less)		12,000
	7	Servants (22 and less)		1,300
		Temporary establishment		156
		Total ..		13,456
A-3—Allowances, honoraria, etc.		Travelling allowance	Voted ..	2,100
			Charged	*1,200*
		House-rent and other allowances ..	Voted ..	100
			Charged	*600*
		Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*)		*900*
		Total ..		4,900
A-4—Contingencies ..		Purchase of books		100
		Rents, rates and taxes		40
		Other contingent charges		1,700
		Total ..		1,840
A-5—Grants-in-aid, contributions, etc.		Grant to C. S. P. C. A.		81,000
		Total ..		1,23,896
		For rounding ..	Voted ..	−196
			Charged	*+300*
		Total A—Superintendence ..		1,24,000
			Voted ..	1,09,000
			Charged	*15,000*

DETAILED ACCOUNT No. 41B—VETERINARY INSTRUCTION.

	Number. 1937-38.			Budget Estimate, 1937-38. Rs.
		B—Veterinary Instruction.		
B-1—Pay of officers ..	9	Principal and other teaching staff.	Voted .. (750 and less)	38,400
			Charged (1,250—1,500 and special pay 100).	*8,000*
		Total	..	46,400
B-2—Pay of establishment ..	12	Technical staff (80 and less) ..	..	6,400
	9	Clerks (200 and less)	..	12,600
	18	Servants (19 and less) ..	..	4,000
	9	Constables	..	4,100
		Total ..	..	27,100
B-3—Allowances, honoraria, etc.		Travelling allowances ..	Voted ..	1,000
			Charged	*750*
		House-rent and other allowances ..	Voted ..	1,816
			Charged	*750*
		Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*)	..	*2,680*
		Total	..	6,996
B-4 Contingencies ..		Medical and surgical requisites	..	6,000
		Purchase and keep of cattle	..	9,000
		Stipends and prizes	..	1,400
		Customs duty on imported stores ..	..	200
		Purchase of books, etc.	..	600
		Rents, rates and taxes	..	9,576
		Other contingent charges	..	37,100
		Total	..	63,876
		For rounding ..	Voted ..	—192
			Charged	*—180*
		Total B—Veterinary Instruction	..	**1,44,000**
			Voted ..	**1,32,000**
			Charged	*12,000*

III.—DETAILED ACCOUNT No. 41C—SUBORDINATE ESTABLISHMENT.

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		C—Subordinate Establishment.	
		(i) Glanders and College Staff.	
C-2—Pay of establishment ..	10	Veterinary and Court Inspectors for College (225 and less)	21,400
	2	Veterinary Assistants, and Junior Hospital Surgeons for College (100 and less) ..	1,000
	..	Veterinary Assistants (Leave Reserve) ..	..
		Total ..	22,400
C-3—Allowances, honoraria, etc.		Travelling allowance	200
		House-rent and other allowances	480
		Total ..	680
		For rounding (Voted) ..	−80
		Total (i)—Glanders and College Staff	23,000
		(ii) Other Establishment.	
C-2—Pay of establishment ..	8	Veterinary Inspectors (225 and less) ..	18,500
	22	Veterinary Assistants and Junior Hospital Surgeons (90 and less) ..	17,000
	18	Servants (16 and less)	2,900
		Temporary Establishment	1,500
		Total ..	39,900
C-3—Allowances, honoraria, etc.	..	Travelling allowance	11,400
		House rent and other allowances	3,000
		Total ..	14,400
C-4—Contingencies ..		Purchase of books	..
		Rents, rates and taxes	700
		Other contingent charges	200
		Total ..	900
		For rounding (Voted) ..	−200
		Total (ii)—Other Establishment (Voted)	55,000
		Total C—Subordinate Establishment (Voted)	**78,000**

III—Detailed Account No. 41D—Hospitals and Dispensaries.

	Number 1937-38.		Budget Estimate, 1937-38.
			Rs.
		D—Hospitals and Dispensaries.	
		(*a*) Hospitals and dispensaries.	
D-1—Pay of officers ..	1	Superintendent, Veterinary Vaccine Section (Voted) (575 and special pay at Rs. 100 per month)	8,100
		Total ..	8,100
D-2—Pay of establishment.	118	Veterinary Inspectors and Assistants (110 and less)	1,09,100
	1	Clerk, etc.	700
	4	Servants 1 (15), 1 (14), 2 (13)	700
		Temporary establishment	..
		Total ..	1,10,500
D-3—Allowances, honoraria, etc.		Travelling allowances	1,700
		House-rent and other allowances	13,177
		Total ..	14,877
D-4—Contingencies ..		Medical and surgical requisites and other charges ..	17,000
		Purchase of books	..
		Other contingent charges	4,700
		Total ..	21,700
D-5—Grants-in-aid, Contributions, etc.		Grants-in-aid, etc.	200
		For rounding (Voted) ..	−377
		Total (*a*)—Hospitals and Dispensaries (Voted) ..	**1,55,000**

(*b*) Expenses out of the grant from the Imperial Council of Agricultural Research.

D-1—Pay of officers		4,308
D-2—Pay of establishment		756
D-3—Allowances, honoraria, etc.		2,712
D-4—Contingencies		120
	For rounding ..	+104
	Total (b) (Voted) ..	**8,000**
	Total D—Hospitals and Dispensaries (Voted) ..	**1,63,000**

III.—Detailed Account No. 41D—Hospitals and Dispensaries.—*concld.*

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		(c) (*For Chittagong Hill Tracts.*) (*Charged.*)	
D-2—Pay of establishment ..	1	Veterinary Inspector and Assistants (90 and less)	*1,920*
	1	Servant (17)	*408*
		Total ..	*2,328*
D-3—Allowances, honoraria, etc.		Travelling allowance	*1,220*
		House-rent and other allowances	*412*
		Total ..	*1,632*
D-4—Contingencies ..		Medical and surgical requisites	*780*
		Purchase of books	..
		Other contingent charges	*180*
		Total ..	*960*
		For rounding (*Charged*)	*+80*
		Total (D) Hospitals and Dispensaries (*Charged*) ..	**5,000**
		Total (D) Hospitals and Dispensaries	**1,68,000**
		Voted ..	**1,63,000**
		Charged ..	*5,000*

III.—Detailed Accounts Nos. 41 I and J.

		Rs.
I—Charges in England.		
Leave and Deputation salaries	Voted ..	..
	Charged	*21,760*
Sterling Overseas pay	Voted ..	..
	Charged	*4,800*
Stores for India	Voted ..	720
	Charged	..
Other charges	.. ..	..
For rounding	Voted ..	+280
	Charged	*+440*
Total I	..	**28,000**
	Voted ..	**1,000**
	Charged	*27,000*
J—Loss or gain by Exchange.		
Details.		
(*a*) Loss or gain by Exchange on sterling expenditure on stores ..	Voted ..	..
	Charged	..
(*b*) Loss or gain by Exchange on English Transactions other than stores	Voted ..	..
	Charged	..
Total J ..	**Voted** ..	..
	Charged	..

GRANT No. 22

Charges on account of Co-operative Credit

(Head of Account:—42—Co-operative Credit)

Voted Rs. 13,81,000 *Charged Rs. 13,000*

Total Rs. 13,94,000

II—Abstract Account.

		Budget. Estimate 1937-38.
		Rs.
A—Superintendence.		
A-1—Pay of officers	Voted ..	1,01,800
	Charged	*11,000*
A-2—Pay of establishment		7,20,212
A-3—Allowances, honoraria, etc.	Voted ..	1,93,168
	Charged	*2,000*
A-4—Other contingencies		37,520
For rounding ..	Voted ..	+300
	Charged	..
Total ..		**10,66,000**
	Voted ..	**10,53,000**
	Charged	*13,000*
For Chittagong Hill Tracts.		
A-1—Pay of establishment (*Charged*)		..
A-2—Allowances, honoraria, etc. (*Charged*)		..
A-3—Contingencies (*Charged*)		..
For rounding (*Charged*) ..		..
Total Chittagong Hill Tracts		..
Total A—Superintendence ..	**Voted** ..	**10,53,000**
	Charged	*13,000*
B—Grants-in-aid	**Voted** ..	**2,12,200**
	Charged	..
C—Other charges (Voted)		**1,15,500**
D—Charges in England		..
E—Loss or gain by exchange		..
For rounding ..	**Voted** ..	**+300**
	Charged	..
Total Grant No. 22 ..		**13,94,000**
	Voted ..	**13,81,000**
	Charged	*13,000*

III.—Detailed Account No. 42A.—Superintendence.

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		A—Superintendence—*contd.*	
A-1—Pay of officers ..	1	Registrar (Voted) (1,100—100-2—1,300) ..	15,600
	14	Other gazetted officers { Voted ..	67,000
		Other gazetted officers { *Charged*	*11,000*
		Temporary officers (Voted)	19,200
		Leave salaries	..
		Total ..	1,12,800
A-2—Pay of establishment ..	308	Inspectors and Auditors (400 and less) ..	4,56,800
	48	Clerks (300 and less)	54,700
	339	Servants	57,912
		Boat and steam-launch establishment	3,800
		Temporary establishment	1,47,000
		Leave salaries	..
		Total ..	7,20,212
A-3—Allowances, honoraria, etc.		Travelling allowance .. .. { Voted ..	1,91,668
		Travelling allowance { *Charged*	*2,000*
		Hill allowance	..
		House-rent and other allowances	1,500
		Total ..	1,95,168
		Carried over ..	10,28,180

III.—Detailed Accounts Nos. 42A, B and C—Superintendence.

		Budget Estimate, 1937-38.
		Rs.
A—Superintendence—*concld.*		
	Brought forward ..	10,28,180
A-4—Contingencies.		
Purchase of books, etc.		400
Rents, rates and taxes		5,600
Other contingent charges		31,520
	Total ..	37,520
For rounding	Voted ..	+300
	Charged	..
	Total A—Superintendence ..	**10,66,000**
	Voted ..	**10,53,000**
	Charged ..	*13,000*
B—Grants-in-aid.		
Grants to co-operative societies	Voted ..	2,12,200
	Charged	..
C—Other charges.		
Expenditure in connection with the schemes for the development of handloom industry.		
C-1—Pay of officers		3,000
C-2—Pay of establishment		23,040
C-3—Allowances, honoraria, etc.		7,500
C-4—Contingencies		6,000
C-5—Grants-in-aid, contributions, etc.		75,695
For rounding (Voted)		+265
	Total	1,15,500

III—DETAILED ACCOUNTS NOS. 42A, B, C, D AND F.—SUPERINTENDENCE.

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		A—Superintendence	
		FOR CHITTAGONG HILL TRACTS.	
A-1—Pay of establishment ..	..	Inspectors and Auditors (170 and less) ..	..
		Servants	..
		Temporary establishment	..
		Total ..	..
A-2—Allowances, honoraria, etc.	..	Travelling allowance	..
		Hill allowances	..
		House-rent and other allowances	..
		Total ..	..
A-3—Contingencies ..		Purchase of books, etc.	..
		Rents, rates and taxes	..
		Other contingent charges	..
		Total ..	..
		For rounding ..	..
		TOTAL—CHITTAGONG HILL TRACTS (*Charged*) ..	..
B—Grants-in-aid ..		(a) Grants-in-aid	..
		(b) For Chittagong Hill Tracts	..
C—Other charges ..		.. .. ..	..
D—Charges in England ..		Leave and deputation salaries .. Voted ..	..
		Charged	..
		Overseas pay .. Voted ..	..
		Charged	..
		Cost of stores	..
		Other charges	..
		For rounding .. Voted	..
		Charged	..
		Total .. Voted ..	..
		Charged	..
F—Loss or gain by exchange		(a) Loss or gain by exchange on sterling expenditure on stores. Voted ..	..
		Charged	..
		(b) Loss or gain by exchange on English transactions other than stores. Voted ..	..
		Charged	..
		Total .. Voted ..	..
		Charged	..

GRANT No. 23

Industries

(Head of Account:—43—Industries)

Voted Rs. 16,14,000 *Charged Rs. 55,000*

Total Rs. 16,69,000

II—Abstract Account.

		Budget Estimate, 1937-38.
		Rs.
A—INDUSTRIES.		
A-1—Pay of officers	Voted	2,28,400
	Charged	*5,154*
A-2—Pay of establishment	Voted	3,04,539
	Charged	..
A-3—Allowances, honoraria, etc.	Voted	43,805
	Charged	..
A-4—Contract contingencies	Voted	7,744
	Charged	..
A-5—Other contingencies	Voted	2,90,951
	Charged	..
A-6—Scholarships	Voted	40,600
	Charged	..
A-7—Grants-in-aid	Voted	2,45,450
	Charged	..
A-8—Miscellaneous	Voted	13,600
	Charged	*700*
A-9—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc. (Voted)		4,500
For rounding	Voted	−189
	Charged	*−154*
Total A—Industries		**11,76,100**
	Voted	**11,70,400**
	Charged	*5,700*

II.—Abstract Accounts No. 43A.—Industries—*concld.*

		Budget Estimate, 1937-38.
		Rs.
B—CINCHONA PLANTATIONS.		
B-1—Pay of officers	Voted ..	26,653
	Charged ..	*21,500*
B-2—Pay of establishment	Voted ..	23,860
	Charged ..	..
B-3—Allowances, honoraria, etc.	Voted ..	3,680
	Charged ..	*3,100*
B-4—Contingencies	Voted ..	3,56,512
	Charged ..	..
B-5—*Add*—Establishment charges payable to other Governments, etc.		..
For rounding	Voted ..	−5
	Charged ..	*−300*
Total B—Cinchona Plantations ..		**4,35,000**
	Voted ..	**4,10,700**
	Charged ..	*24,300*
C—FISHERIES.		
C-1—Pay of officers	Voted ..	8,000
	Charged ..	..
C-2—Pay of establishment	Voted ..	464
	Charged ..	..
C-3—Allowances, honoraria, etc.	Voted ..	736
	Charged ..	..
C-4—Contingencies	Voted ..	500
	Charged ..	..
For rounding ..	Voted ..	..
	Charged ..	..
Total C—Fisheries		**9,700**
D—Works		**14,000**
E—Charges in England	**Voted** ..	**8,720**
	Charged ..	*25,040*
F—Loss or gain by exchange	**Voted** ..	..
	Charged ..	..
For rounding ..	**Voted** ..	**+480**
	Charged ..	*−40*
Total Grant No. 23 ..		**16,69,000**
	Voted ..	**16,14,000**
	Charged ..	*55,000*

III.—Detailed Account No. 43A—Industries.

INDUSTRIES.

Summary.

		Budget Estimate, 1937-38.
		Rs.
(1) Direction	Voted ..	1,30,800
	Charged	*5,000*
(2) Industrial Education	Voted ..	5,72,400
	Charged	*700*
(3) Industrial development	Voted ..	4,67,200
	Charged	..
Total—Industries		**11,76,100**
	Voted ..	11,70,400
	Charged	*5,700*

III.—Detailed Account No. 43A—Industries.

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		(1) DIRECTION.	
A-1—Pay of officers ..	3	Director and other gazetted officers—	
		Voted 1 (1,000), 1 (1,200)	44,400
		Charged 1 (2,250)	*5,154*
		Total ..	49,554
A-2—Pay of establishment ..	..	Techincal staff	..
	37	Clerks (350 and less)	59,160
	15	Servants (19 and less)	3,200
	..	Temporary establishment	..
		Total ..	62,360
A-3—Allowances, honoraria, etc.		Travelling allowances .. .. { Voted ..	7,300
		{ *Charged*	..
		House-rent and other allowances .. .. { Voted ..	200
		{ *Charged*	..
		Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*)	..
		Total ..	7,500
A-4—Contingencies ..		Customs duty on imported stores	..
		Purchase of books, etc.	1,500
		Rents, rates and taxes	9,000
		Other contingent charges	6,000
		Total ..	16,500
		For rounding { Voted ..	+40
		{ *Charged*	*—154*
		Total—Direction ..	**1,35,800**
		Voted ..	**1,30,800**
		Charged	*5,000*

III.—DETAILED ACCOUNT NO. 43A—INDUSTRIES—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		(2) INDUSTRIAL EDUCATION.	
		(a) Inspection.	
		Inspector of Technical Schools and of Industries.	
A-1—Pay of officers ..	1	Inspector 1 (1,250)	15,000
		Total pay of officers ..	15,000
A-2—Pay of establishment ..		Clerks	..
		Servants	..
		Temporary establishment	..
		Total ..	..
A-3—Allowances, honoraria, etc.		Travelling allowances	1,400
		House-rent and other allowances	..
		Total ..	1,400
A-4—Contract contingencies ..			
A-5—Other contingencies ..		Purchase of books, etc.	..
		Rents, rates and taxes	..
		Other non-contract charges	..
		Total ..	..
		For rounding	..
		Total—(a) Inspection ..	**16,400**

III.—Detailed Account No. 43A—Industries—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		INDUSTRIAL EDUCATION—*continued.*	
		(b) Technical and Industrial Schools.	
A-1—Pay of officers ..	132	Principal and other teaching staff (350—900), (350 and less)	1,34,500
		Total ..	1,34,500
A-2—Pay of establishment ..	2	Pupil teachers (30)	980
	10	Clerks (120 and less)	7,700
	38	Servants (17 and less)	6,852
	8	Temporary establishment	272
		Total ..	15,804
A-3—Allowances, honoraria, etc.		Travelling allowances	4,113
		House-rent and other allowances	..
		Total ..	4,113
A-4—Contract contingencies		Contract contingencies	7,744
A-5—Other contingencies ..		Contributions and grants	..
		Contributions to schools for Durbar Day	..
		Grants to athletic clubs	400
		Prizes	150
		Purchase and repairs of appliances	48,691
		Customs duty on imported stores	..
		Purchase of raw materials	67
		Purchase of books, etc.	400
		Rents, rates and taxes	7,100
		Other contingent charges	20,075
		Total ..	76,883
A-9—Deduct—Establishment charges recoverable from other Governments, Departments, etc.		Amount recoverable from the Government of India on account of grant for Hand-loom Weaving Industry ..	..
		For rounding ..	−44
		Total—(b) Technical and Industrial Schools	**2,39,000**

III.—DETAILED ACCOUNT No. 43A—INDUSTRIES—*contd.*

		Budget Estimate, 1937-38.
		Rs.
INDUSTRIAL EDUCATION—*concld.*		
(c) Expenditure in connection with the development of hand-loom Industries.		
A-1—Pay of officers		..
A-2—Pay of establishment		12,474
A-3—Allowances, honoraria		2,012
A-5—Contingencies		26,567
A-7—Grants-in-aid, contributions, etc.		..
For rounding		−53
Total (c)—(Voted)		**41,000**
A-6—(d) Scholarships.		
In Industrial Schools	Voted ..	38,500
	Charged ..	..
In other Special Schools	Voted ..	2,060
	Charged	..
For rounding	Voted ..	+40
	Charged	..
Total (d)—Scholarships	**Voted** ..	**40,600**
	Charged	..
A-7—(e) Grants-in-aid.		
Maintenance grants	Voted ..	1,92,720
	Charged	..
Buildings, furniture and equipment grants	Voted ..	8,000
	Charged	..
Other grants	Voted ..	21,000
	Charged	..
For rounding	Voted ..	+80
	Charged	..
Total (e)—Grants-in-aid	**Voted** ..	**2,21,800**
	Charged	..
A-8—(f) Miscellaneous.		
Examination charges	Voted ..	11,200
	Charged	*700*
Mining instruction in coal-fields	Voted ..	800
	Charged	..
Allowance to medical officers for attending boardings, hostels, etc.	.. ..	1,600
For rounding	Voted ..	..
	Charged	..
Total (f)—Miscellaneous	.. ..	**14,300**
	Voted ..	**13,600**
	Charged ..	*700*
Total Industrial Education	.. ..	**5,73,100**
	Voted ..	**5,72,400**
	Charged ..	*700*

III.—DETAILED ACCOUNT NO. 43A.—INDUSTRIES—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		(3) INDUSTRIAL DEVELOPMENT.	
		(Details.)	
		(a) Industrial Development.	
A-1—Pay of officers ..	1	Superintendent (750)	9,000
		Total pay of officers	9,000
A-2—Pay of establishment ..	8	Technical staff 1 (150—400), 3(100—200), 3 (35), 1 (25)	10,500
	5	Clerks (40—85)	5,200
	10	Servants (35 and less)	1,700
		Temporary establishment	1,18,984
		Total pay of establishment	1,36,384
A-3—Allowances, honoraria, etc.		Travelling allowance	11,786
		House-rent and other allowances	224
		Allowances to apprentices	..
		Total allowance, etc. ..	12,010
A-5—Other contingencies ..		Stipends	1,200
		Customs duty on imported stores	600
		Expenses of Board of Industries	..
		Purchase of apparatus, implements, etc.	9,356
		P ıı hase of raw materials	200
		Freight and packing charges	100
		Purchase of books	200
		Purchase of furniture	100
		Other contingent charges	57,666
		Rents, rates and taxes	80
		Total contingencies ..	69,502
A-7—Grants-in-aid, contributions, etc.		Contribution and grants	750
		Grants to industrial credit syndicate	20,000
		Total grants-in-aid, contribution	20,750
		Total ..	2,47,646
A-9—Deduct—Establishment charges recoverable from other Governments, Departments, etc.		Recoveries from the Bihar and Orissa Government for the Tanning Institute	4,500
		For rounding	—146
		Total (a) ..	**2,43,000**
		(b) Industrial Scheme for trained detenues.	
		A-2—Pay of establishment	11,000
		A-3—Allowances, honoraria, etc.	2,700
		A-5—Other contingencies	1,100
		Total (b) ..	**14,800**
		(c) Expenditure in connection with the Scheme for development of handloom industries.	
		A-7—Grants-in-aid, contributions, etc.	2,400

III.—Detailed Account No. 43A—Industries—*contd.*

	Number. 1937-38.	**(d) Sericulture.**	Budget Estimate, 1937-38.
			Rs.
A-1—Pay of officers ..	3	Deputy Director of Sericulture and other gazetted officers (voted) 1 (650), 1 (530), 1 (275)	..
		Voted ..	25,500
		Charged	..
		Total ..	25,500
A-2—Pay of establishment ..	81	Superintendent, Assistant Superintendents and Overseers (250 and less)	33,300
	12	Clerks and teachers (20 to 125)	9,725
	17	Servants (13—17)	2,948
	Temporary establishment		..
		Total .. Voted ..	45,973
		Charged	..
A-3—Allowances, honoraria, etc.	Travelling allowances ..	Voted ..	10,250
		Charged	..
	House-rent and other allowances		320
	Rewards		..
		Total ..	10,570
A-7—Grants-in-aid, contributions.	Contributions and grants		500
A-5—Contingencies ..	Stipends	Voted ..	1,100
		Charged	..
	Customs duty on imported stores	Voted ..	..
		Charged ..	..
	Purchase of seeds, implements, etc.	Voted ..	16,700
		Charged	..
	Rewards	Voted ..	1,500
		Charged	..
		Total ..	19,300
		Carried over ..	82,543

III.—DETAILED ACCOUNT NO. 43A—INDUSTRIES—*contd.*

		Budget Estimate, 1937-38.
(d) Sericulture—*concld.*		Rs.
Brought forward		82,543
Contingencies—Brought forward		19,300
Rents, rates and taxes ..	Voted ..	3,000
	Charged	..
Purchase of books ..	Voted ..	100
	Charged	..
Petty construction and repairs	Voted ..	7,300
	Charged	..
Other charges ..	Voted ..	49,279
	Charged	..
Total	..	78,979
For rounding ..	Voted ..	—22
	Charged	..
Total (d) ..	..	**1,61,500**
	Voted ..	**1,61,500**
	Charged	..
(e) Expenditure in connection with the development of Sericultural Industries.		
A-1—Pay of officers	Voted ..	..
	Charged	..
A-2—Pay of establishment	Voted ..	20,544
	Charged	..
A-3—Allowances, honoraria	Voted ..	3,500
	Charged	..
A-5—Other contingencies	Voted ..	21,420
	Charged	..
A-7—Grants-in-aid, contributions, etc.	Voted ..	+36
	Charged	..
Total (e)—(Voted)	..	**45,500**
Total Industrial Development	..	**4,67,200**

III—Detailed Account No. 43A—Industries—*concld.*

	Number. 1937-38.	Details.		Budget Estimate, 1937-38. Rs.
		B—Cinchona Plantations.		
B-1—Pay of officers ..	8	Quinologist and other gazetted officers (900 and less).	Voted ..	26,653
			Charged	*21,500*
			Voted ..	..
			Charged	..
		Total	..	48,153
A-2—Pay of establishment ..	10	Overseers and skilled staff (265 and less)	..	13,200
	7	Clerks (225 and less)	..	7,800
	7	Servants (15—19)	..	1,400
		Temporary establishment ..	..	1,460
		Total	..	23,860
B-3—Allowances, honoraria, etc.		Travelling allowance	Voted ..	1,700
			Charged	*2,000*
		House-rent and other allowances ..	Voted ..	1,980
			Charged	..
		Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*)	..	..
		Cost of passages under the Bengal Passage Rules, 1927 (*Charged*)	..	*1,100*
		Total	..	6,780
B-5—Other contingencies ..		Carriage, packing and distribution charges ..	..	40,000
		Purchase and feed of horses, etc.	..	4,300
		Purchase of stores, implements, etc. ..	..	65,200
		Customs duty on imported stores	..	1,000
		Petty construction and repairs	..	8,100
		Purchase of books	..	250
		Other contingent charges	Voted ..	2,37,662
			Charged	..
		Total	..	3,56,512
		B-5—Establishment charges payable to other Governments, Departments, etc. (Survey and Settlement work)	..	
		For rounding	Voted ..	—5
			Charged	*—300*
		Total B—Cinchona Plantations	..	**4,35,000**
			Voted ..	**4,10,700**
			Charged	***24,300***

III.—Detailed Account No. 43A—Industries—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		C.—Fisheries.	
A-1—Pay of officers ..	1	Director 1 (2,000)	8,000
		Total pay of officers ..	8,000
A-2—Pay of establishment		Clerks	..
		Servants	..
		Temporary establishment	464
		Total ..	464
A-3—Allowances, honoraria, etc.	Travelling allowances		720
	House-rent and other allowances		16
		Total ..	736
A-4—Contract contingencies			
A-5—Other contingencies ..	Purchase of books, etc.		..
	Rents, rates and taxes		500
	Other non-contract charges		..
		Total	..
		For rounding ..	..
		Total—(C) Fisheries ..	9,700

III—Detailed Account No. 43D—Charges in England.

		Budget Estimate, 1937-38.
		Rs.
E—Charges in England.		
A.—Secretary of State		..
B.—High Commissioner—		
Leave salaries and deputation pay	Voted ..	5,240
	Charged	*14,600*
Sterling Overseas pay	Voted ..	..
	Charged	*10,440*
Other charges	Voted ..	..
	Charged	..
Stores for India		3,480
	Total C	**33,760**
	Voted ..	**8,720**
	Charged	*25,040*
F—Loss or gain by Exchange.		
(*a*) Loss or gain by Exchange on sterling expenditure on stores	Voted ..	..
	Charged	..
Loss or gain by Exchange on Home transactions other than Stores ..	Voted ..	..
	Charged	..
Total ..	Voted ..	..
	Charged	..

GRANT No. 24

Miscellaneous Departments

(Head of Account:—47—Miscellaneous Departments)

Voted Rs. 5,01,000 *Charged Rs. 37,000*

Total Rs. 5,38,000

II—Abstract Account.

		Budget Estimate, 1937-38.
		Rs.
A—Inspector of Factories.		
A-1—Pay of officers (Voted)		80,000
A-2—Pay of establishment (Voted)		27,800
A-3—Allowances, honoraria, etc.	Voted ..	36,400
	Charged ..	*400*
A-4—Contingencies (Voted)		11,500
For rounding (Voted)		−100
	Total A ..	**1,56,000**
	Voted ..	1,55,600
	Charged ..	*400*
B—Inspector of Steam Boilers.		
B-1—Pay of officers (Voted)		61,000
B-2—Pay of establishment (Voted)		20,000
B-3—Allowances, honoraria, etc.	Voted ..	29,800
	Charged ..	*500*
B-4—Contingencies (Voted)		7,800
For rounding (Voted)		−100
	Total B ..	**1,19,000**
	Voted ..	1,18,500
	Charged ..	*500*
C—Electric Inspector.		
C-1—Pay of officers	Voted ..	21,300
	Charged ..	*19,450*
C-2—Pay of establishment (Voted)		19,400
C-3—Allowances, honoraria, etc.	Voted ..	8,940
	Charged ..	*2,500*
C-4—Contingencies (Voted)		8,500
For rounding	Voted ..	−40
	Charged ..	*−50*
	Total C ..	**80,000**
	Voted ..	58,100
	Charged ..	*21,900*

ABSTRACT ACCOUNT—*contd.*

		Budget Estimate, 1937-38.
		Rs.
D—Gazetteer and Statistical memoirs (Voted)		..
E—Provincial Statistics.		
E(*a*)—Registration of Births, Deaths and Marriages—		
(*a*)-2—Pay of establishment (Voted)		324
(*a*)-3—Allowances, honoraria, etc. (Voted)		6,320
(*a*)-4—Contingencies (Voted)		60
For rounding (Voted)		−4
Total E(*a*) (Voted)		**6,700**
F—Preservation and translation of ancient manuscripts (Voted)		**4,960**
G—Examinations.		
G-2—Pay of establishment (Voted)		500
G-3—Allowances, honoraria, etc.	Voted ..	9,300
	Charged..	*6,200*
G-4—Contingencies (Voted)		850
For rounding ..	Voted ..	+150
	Charged..	..
Total G ..		**17,000**
	Voted ..	10,800
	Charged	*6,200*
H—Administration of Indian Partnership Act, 1932.		
H-1—Pay of officers (Voted)		1,500
H-2—Pay of establishment (Voted)		2,900
H-3—Allowances, honoraria, etc. (Voted)		50
H-4—Contingencies (Voted)		200
For rounding (Voted)		−50
Total H (Voted) ..		**4,600**

ABSTRACT ACCOUNT—*concld.*

		Budget Estimate, 1937-38.
I—Miscellaneous.		
		Rs.
I. (a) *Smoke Nuisances Commission*—		
(a) 1. Pay of officers (Voted)		21,900
(a) 2. Pay of establishment (Voted)		5,200
(a) 3. Allowances, honoraria, etc.	Voted ..	4,800
	Charged	*200*
(a) 4. Contingencies (Voted)		2,400
(a) 5. Grants-in-aid, contribution, etc. (Voted)		..
For rounding (Voted)		..
Total (a) ..		**34,500**
	Voted ..	34,300
	Charged	*200*
I. (b) Contribution to the Imperial Library (Voted)		16,600
I. (c) Miscellaneous		..
I. (d) Administration of Trade Disputes Act (Voted)		2,000
Total I ..		**53,100**
	Voted ..	52,900
	Charged	*200*
J—Charges in England	Voted ..	89,300
	Charged	*8,000*
For rounding	Voted ..	−460
	Charged	*−200*
Total Grant No. 24		**5,38,000**
	Voted ..	**5,01,000**
	Charged	*37,000*

III.—DETAILED ACCOUNT NO. 47A.—INSPECTOR OF FACTORIES.

	Number. 1937-38.			Budget Estimate, 1937-38.
				Rs.
		A—Inspector of Factories.		
A-1—Pay of officers	11	Inspectors and other gazetted officers— 1 (1,050—100—1,550), 6 (400—900), 1 (600—40—1,000) 3 (300—600).	Voted ..	80,000
			Charged	..
		Leave salaries ..	..	..
		Total A-1	..	80,000
A-2—Pay of establishment	17	Clerks, 2 (110—5—160), 2 (120—10—350), 8 (45—3—120), 4 (45—70), 1 (40—100).		25,000
	17	Servants (17 and less) ..	..	2,800
		Temporary establishment ..	..	..
		Leave salaries	..	..
		Total A-2	..	27,800
A-3—Allowances, honoraria, etc.		Travelling allowance	Voted ..	23,000
			Charged	..
		House-rent and other allowance	Voted ..	11,000
			Charged	*400*
		Cost of passages under the Bengal Passage Rules, 1927 (Voted).		2,400
		Total A-3		36,800
			Voted ..	36,400
			Charged	*400*
A-4—Contingencies		Purchase of books	.. ..	400
		Rents, rates and taxes ..	.. ..	5,800
		Other contingent charges ..	.. ..	5,300
		Total A-4	..	11,500
		For rounding	Voted ..	−100
			Charged	..
		Total A—Inspector of Factories ..	..	**1,56,000**
			Voted ..	**1,55,600**
			Charged	*400*

III.—Detailed Account Nos. 47B, and C—Inspector of Steam Boilers, etc.

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		B—Inspector of Steam Boilers.	
B-1—Pay of officers ..	8	Inspectors and Engineers (Rs. 1,550 and less) (Voted)	61,000
B-2—Pay of establishment ..	16	Permanent Establishment (Voted) (Rs. 210 and less)	20,000
		Temporary Establishment (Voted) ..	..
		Total B-2	20,000
B-3—Allowances, honoraria, etc.		Travelling allowance (Voted)	21,000
		House-rent and other allowances { Voted ..	5,800
		{ *Charged*	*500*
		Cost of passages under the Bengal Passage Rules (Voted)	3,000
		Total B-3	30,000
		{ Voted ..	29,800
		{ *Charged*	*500*
B-4—Contingencies ..		Purchase of books, etc. (Voted)	100
		Other contingent charges (Voted) ..	7,700
		Total B-4 (Voted)	7,800
		For rounding (Voted)	−100
		Total B—Inspector of Steam Boilers ..	**1,19,000**
		Voted ..	**1,18,500**
		Charged	*500*
		C—Electric Inspector.	
I-1—Pay of officers ..	1	Electrical Adviser and Chief Electric Inspector. { Voted ..	..
		{ *Charged*	*19,450*
	5	Electric Inspectors .. { Voted ..	21,300
		{ *Charged*	..
		Total C-1	40,750
		{ Voted ..	21,300
		{ *Charged*	*19,450*
I-2—Pay of establishment ..	3	Assistant Electric Inspectors and Laboratory Assistant (Voted)	7,800
	16	Clerks, draftsmen and peons (120 and less) (Voted)	10,100
		Temporary establishment (Voted) ..	1,500
		Total C-2	19,400
		Carried over { Voted ..	40,700
		{ *Charged*	*19,450*

III.—Detailed Account No. 47C—Electric Inspector.

			Budget Estimate, 1937-38.
			Rs.
	C—Electric Inspector—*concluded.*		
	Brought forward	Voted ..	40,700
		Charged	*19,450*
C-3—Allowances, honoraria, etc.	Travelling allowance	Voted ..	6,000
		Charged	*2,500*
	House-rent and other allowances (Voted)		1,500
	Cost of passages under the Bengal Passage Rules, 1927.	Voted ..	1,440
		Charged	..
	Total C-3		11,440
		Voted ..	8,940
		Charged	*2,500*
C-4—Contingencies ..	Purchase of book		200
	Other contingent charges		5,000
	Cost of stores		3,300
	Customs duty on imported stores		..
	Total C-4 (Voted) ..		8,500
	For rounding ..	Voted ..	−40
		Charged	*−50*
	Total C—Electric Inspector ..		**80,000**
		Voted ..	**58,100**
		Charged	***21,900***

III—DETAILED ACCOUNT NOS. 47E AND G—PROVINCIAL STATISTICS, ETC.

		Budget Estimate, 1937-38.
		Rs.
	E—Provincial Statistics.	
	E(a). REGISTRATION OF BIRTHS, DEATHS AND MARRIAGES.	
E(a)—Pay of establishment	Clerks and servants	324
	Temporary establishment	..
	Total E(a)-2 ..	324
E(a)-3—Allowances, honoraria, etc.	Travelling allowance	20
	Allowance to Archbishop	6,300
	Total E(a)-3 ..	6,320
E(a)-4—Contingencies	Contingent charges	60
	For rounding	−4
	Total E—Provincial Statistics	**6,700**
	Voted ..	**6,700**
	Charged	..
	G—Examinations.	
G-2—Pay of establishment	Clerks and servants	500
	Total G-2 ..	500
G-3—Allowances, honoraria, etc.	Travelling allowance	100
	Remuneration to Examiners .. { Voted ..	9,200
	{ *Charged*	*6,200*
	Total G-3 ..	15,500
	{ Voted ..	9,300
	{ *Charged*	*6,200*
G-4—Contingencies	Other contingent charges	850
	For rounding .. .. .. { Voted ..	+150
	{ *Charged*	..
	Total G—Examinations ..	**17,000**
	Voted ..	**10,800**
	Charged	*6,200*

III—Detailed Account Nos. 47H and I—Administration of Indian Partnership Act, etc.

	Numbers 1937-38.		Budget Estimate, 1937-38.
			Rs.
		H—Administration of Indian Partnership Act, 1932.	
H-1—Pay of officers		Registrar and Assistant Registrar (Voted) ..	1,500
H-2—Pay of establishment		Temporary establishment (Voted)	2,900
H-3—Allowances, honoraria, etc.		Travelling allowance	..
		House-rent and other allowances	50
		Total H-3 ..	50
H-4—Contingencies		Purchase of books	50
		Printing, ruling and binding registers	..
		Other contingent charges	150
		Total H-4 ..	200
		For rounding	−50
		Total H—Administration of Indian Partnership Act, 1922 (Voted)	**4,600**
		I—Miscellaneous.	
		Summary.	
		(*a*) Smoke Nuisances Commission .. Voted ..	34,300
		Charged	*200*
		(*b*) Contribution to the Imperial Library	16,600
		(*c*) Miscellaneous	..
		(*d*) Administration of the Trade Disputes Act (Voted)	2,000
		Total I—Miscellaneous	**53,100**
		Voted ..	**52,900**
		Charged	*200*

III.—DETAILED ACCOUNT NOS. 47 I AND J.—MISCELLANEOUS, ETC.

	Number. 1937-38.		Budget Estimate, 1937-38. Rs.
		I—Miscellaneous—*concld.*	
		I(*a*)—SMOKE NUISANCES COMMISSION.	
(a)-1—Pay of officers	3	Inspectors, 1 (900—50—1,100), 1 (600—25—800), 1 (350—25—750) (Voted) ..	21,900
		Leave salaries	..
		Total (*a*)—**1** ..	21,900
(a)-2—Pay of establishment	4	Clerks, 3 (50—120), 1 (70—100)	5,200
	4	Servants (15—19)	
		Leave salaries	
		Total (*a*)-**2** ..	5,200
(a)-3—Allowances, honoraria, etc.		Travelling allowance	3,800
		House-rent and other allowances .. { Voted ..	1,000
		{ *Charged*	*200*
		Cost of passages under the Bengal Passage Rules, 1927 (voted)	..
		Total (*a*)-**3** ..	5,000
		Voted ..	4,800
		Charged	*200*
(a)-5—Grants-in-aid, contributions, etc.		Contribution for passages of officers transferred to and from other Governments, departments, etc. ..	..
(a)-4—Contingencies		Purchase of books	200
		Rents, rates and taxes	200
		Other contingent charges	2,000
		Total (*a*)-**4** ..	2,400
		For rounding (Voted) ..	..
		Total (*a*) **Smoke Nuisances Commission** ..	**34,500**
		Voted ..	**34,300**
		Charged	*200*
		J—Charges in England.	
		B—High Commissioner for India.	
		J-1—Leave salaries and deputation pay { Voted ..	41,240
		{ *Charged*	*8,000*
		J-2—Overseas pay .. .. .. { Voted ..	48,000
		{ *Charged*	..
		J-3—Other charges (Voted)	40
		For rounding .. { Voted ..	+20
		{ *Charged*	..
		Total J—Charges in England	**97,300**
		Voted ..	**89,300**
		Charged	*8,000*

GRANT No. 25

Civil Works

(Head of Account:—50—Civil Works)

Voted Rs. 1,19,04,000 *Charged Rs. 12,11,000*

Total Rs. 1,31,15,000.

II—Abstract Account.

		Budget Estimate, 1937-38.
		Rs.
A. Original Works—Buildings	Voted ..	24,33,000
	Charged	*51,000*
B. Original Works—Communication	Voted ..	11,18,000
	Charged	..
C. Repairs	Voted ..	41,98,500
	Charged	*4,06,500*
D. Establishment	Voted ..	14,71,900
	Charged	*3,38,000*
E. Tools and Plant	Voted ..	69,200
	Charged	*2,800*
F. Grants-in-aid	Voted ..	26,80,500
	Charged	*4,00,000*
G. Suspense	Voted ..	4,200
	Charged	..
D(1) *Deduct*—Recoveries of Establishment	Voted ..	99,500
	Charged	*41,000*
H. Charges in England	Voted ..	28,120
	Charged	*54,160*
I. Loss or gain by exchange	Voted ..	..
	Charged	..
J(*a*) and (*b*). *Deduct*—English cost of establishment and stores	Voted ..	..
	Charged	..
For rounding	Voted ..	+80
	Charged	*—460*
Total Grant No. 25		**1,31,15,000**
	Voted ..	1,19,04,000
	Charged	*12,11,000*

III—DETAILED ACCOUNT No. 50A.—ORIGINAL WORKS—BUILDINGS.

		Budget Estimate. 1937-38.
		Rs.
A.—Original Works—Buildings.		
A-1—Land Revenue	Voted ..	7,000
	Charged	..
A-2—Provincial Excise	Voted ..	10,000
	Charged	..
A-3—Registration	Voted ..	26,000
	Charged	..
A-4—General Administration	Voted ..	8,09,800
	Charged	*29,700*
A-5—Administration of Justice	Voted ..	4,67,186
	Charged	..
A-6—Jails and Convict Settlement	Voted ..	5,06,320
	Charged	*360*
A-7—Police	Voted ..	1,75,160
	Charged	*910*
A-8—Ports and Pilotage	Voted ..	..
	Charged	..
A-9(*a*)—Education—European and Anglo-Indian	Voted ..	5,000
	Charged	..
A-9(*b*)—Education—Other than European and Anglo-Indian ..	Voted ..	44,750
	Charged	*17,950*
A-10—Medical	Voted ..	74,481
	Charged	*2,280*
A-11—Public Health	Voted ..	..
	Charged	..
A-12—Agriculture	Voted ..	1,90,000
	Charged	..
A-13—Industries	Voted ..	16,714
	Charged	..
A-14—Civil Works	Voted ..	88,224
	Charged	..
A-15—Stationery and Printing	Voted ..	1,000
	Charged	..
A-16—Miscellaneous Departments	Voted ..	11,500
	Charged	..
For rounding	Voted ..	−135
	Charged	*−200*
Total A—Original Works—Buildings ..	**Voted** ..	**24,33,000**
	Charged	*51,000*

III.—Detailed Account No. 50A. B. H.—Original Works—Buildings.

		Budget Estimate, 1937-38.
		Rs.
A—Original Works—Buildings.		
Voted.		
New works		..
Approved in course of construction		24,33,000
Minor works		..
Charged.		
New works		..
Approved in course of construction		51,000
Minor works		..
B—Original Works—Communications.		
Voted.		
New works		..
Approved in course of construction		11,18,000
Minor works		..
Charged.		
New works		..
Approved in course of construction		..
Minor works		..
Total Original Works	**Voted** ..	**35,51,000**
	Charged	*51,000*
H—Charges in England.		
Leave and Deputation salaries	Voted ..	14,520
	Charged	*37,360*
Overseas pay	Voted ..	13,600
	Charged	*16,800*
Cost of stores	Voted ..	..
	Charged	..
Total H—Charges in England		**82 280**
	Voted ..	**28,120**
	Charged	*54,160*

GRANT No. 26

Famine Relief

(Head of Account:—54—Famine Relief)

Voted Rs. 2,00,000 *Charged Rs. Nil*

Total Rs. 2,00,000

II—Abstract Account.

	Budget Estimate, 1937-38.
	Rs.
A.—Famine Relief—	
Salaries and Establishment	
Relief works	
Relief people employed otherwise than on famine relief works	
Gratuitous Relief	
Miscellaneous	
B.—Transfer to Famine Relief Fund	
Total Grant No. 26	**2,00,000**
Voted ..	**2,00,000**
Charged ..	..

III.—Detailed Account No. 54A—Salaries and Establishment.

	Number. 1937-38.		
A-1—Pay of officers ..		Pay and allowances of special relief officers ..	..
A-2—Pay of establishment ..		Clerks and other superior establishment ..	..
		Inferior establishments	..
A-3—Allowances, honoraria, etc. ..		Travelling allowance	..
A-4—Contingencies ..		Contingencies	..
		Total Salaries and Establishment ..	..
		Voted ..	..
		Charged	..

III.—DETAILED ACCOUNT No. 54B—RELIEF WORKS.

		Budget Estimate, 1937-38.
		Rs.
B-1—Communications ..	Wages of Labour	..
	Other expenditure	..
B-2—Irrigation Works ..	Wages of Labour	..
	Other expenditure	..
B-3—Other Works ..	Wages of Labour	..
	Other expenditure	..
	Total Relief Works ..	..
	Voted ..	..
	Charged ..	..

III.—DETAILED ACCOUNT No. 54C—GRATUITOUS RELIEF.

Gratuitous Relief.	
C-1—In Government Institutions	..
C-2—In other ways	..
C-3—At the houses of the people	..
Total Gratuitous Relief ..	..
Voted ..	..
Charged ..	..

GRANT No. 27

Superannuation Allowances and Pensions

(Head of Account:—55—Superannuation Allowances and Pensions)

Voted Rs. 64,78,000 *Charged Rs. 26,10,000*

Total Rs. 90,88,000

II—Abstract Account.

		Budget Estimate, 1937-38
		Rs.
A. Superannuation and retired allowances—		
(*a*) **Pensions of pilotage establishment—**		
(i) Pensions of pilots	**Voted** ..	..
	Charged	*5,000*
(ii) Pensions of non-pilots	**Voted** ..	**1,000**
	Charged	..
(*b*) **Other pensions**	**Voted** ..	**59,50,000**
	Charged	*3,12,000*
	Total ..	**62,68,000**
B. Equated payments of commuted value of pensions charged to capital—		
(*a*) **Capital**	**Voted** ..	**2,23,000**
	Charged	*17,000*
(*b*) **Interest** (*Charged*)		*1,58,000*
C. Compassionate allowance—		
Compassionate allowances (ordinary)	**Voted** ..	**45,000**
	Charged	*9,000*
D. Covenanted Civil Services pensions (*charged*)		*55,000*
E. Donations to Provident Fund	**Voted** ..	**46,000**
	Charged	*9,000*

II.—Abstract Account—*concld.*

		Budget, Estimate, 1937-38.
		Rs.
F. Gratuities—		
(*a*) **Gratuities**	**Voted** ..	**48,000**
	Charged	..
(*b*) **Compassionate gratuity (compassionate fund)** ..	**Voted** ..	**12,000**
	Charged	..
G. Pensions for distinguished and meritorious services ..	**Voted** ..	..
	Charged	..
H. Charitable allowances	**Voted** ..	..
	Charged	..
I. Charges in England	**Voted** ..	**2,13,000**
	Charged	*20,80,000*
J. Loss or gain by exchange on Home transactions other than stores	**Voted** ..	..
	Charged	..
K. *Deduct*—**Pensionary charges transferred to Commercial Departments**	**Voted** ..	**60,000**
	Charged	*35,000*
L. *Deduct*—**Actual amount of pensions recovered from other Governments**	**Voted** ..	..
	Charged	..
For rounding	**Voted** ..	..
	Charged	..
Total Grant No.	..	**90,88,000**
	Voted ..	**64,78,000**
	Charged	*26,10,000*

III.—Detailed Account No. 55 I—Charges in England.

		Rs.
A—Secretary of State—		
Superannuation	*Charged*	*3,20,000*
B—High Commissioner—		
General Pensions }	Voted	2,13,000
Indian Civil Service annuities }	*Charged*	*17,60,000*
Total	..	22,93,000
	Voted	2,13,000
	Charged	*20,80,000*

GRANT No. 28

Charges on account of Stationery and Printing

(Head of Account:—56—Stationery and Printing)

Voted Rs. 22,06,000 *Charged Rs. 12,000*

Total Rs. 22,18,000

II—Abstract Account

		Budget Estimate, 1937-38.
		Rs.
I—Stationery—		
A—Stationery supplied from Central Stores	**Voted**	**8,44,000**
	Charged	*700*
B—Discount on plain paper used with stamps		**16,000**
C—Purchase of plain paper used with stamps		**94,000**
II—Printing—		
D—Government Presses.		
D-1—Pay of officers	**Voted**	**37,300**
	Charged	*11,400*
D-2—Pay of establishments		7,90,388
D-3—Allowances, honoraria, etc.	Voted	12,972
	Charged	..
D-4—Other Contingencies		92,260
D-5—Contract contingencies		61,340
D-6—Mechanical Section		20,700
D-7—Type Foundry Section		4,220
D-8—Provision for depreciation (Voted)		1,04,024
D-9—Stores		22,850
D-10—Additions to plant and machinery		16,761
D-11—Charges payable to other departments		58,000
Lump provision for supply of cheque forms		1,000
D-12—Renewals and replacement from Depreciation Reserve		43,600
D-13—*Deduct*—Amount transferred from Depreciation Reserve (Voted)		43,600
For rounding	Voted	+85
	Charged	..
Total D—Government Press		**12,33,300**
	Voted	12,21,900
	Charged	*11,400*
Carried over	Voted	21,75,900
	Charged	12,100

II.—Abstract Account—*concld.*

		Budget Estimate, 1937-38.
		Rs.
Brought forward ..	Voted ..	21,75,900
	Charged	12,100
E—Printing at Private presses		..
F—Cost of Printing work done by other Governments		**200**
G—Charges in England	**Voted** ..	**30,080**
	Charged	..
H—Loss or gain by exchange	**Voted** ..	..
	Charged	..
For rounding	**Voted** ..	**−180**
	Charged	*−100*
I—*Deduct*—Value of stationery supplied to and the cost of printing done for commercial and other paying departments		..
Total Grant No. 28	..	**22,18,000**
	Voted ..	22,06,000
	Charged	*12,000*

III.—Detailed Account No. 56D.—Government Presses.

D—GOVERNMENT PRESSES.

(Summary.)

(a) Bengal Government Press		**8,26,900**
(b) Publication Branch		**27,300**
(c) Secretary to Governor's Press		**10,900**
(d) Darjeeling Branch Press		**36,400**
(e) Press and Forms Department	**Voted** ..	**3,20,400**
	Charged	*11,400*
Total	..	**12,33,300**
	Voted ..	**12,21,900**
	Charged	*11,400*

Numbers. 1937-38.	**(Details.)**		
	(*a*) **Bengal Government Press.**		
	D-1—Pay of officers.		
4	Superintendent and Deputy Superintendents, 1 (650—50—1,250), 3 (550—40—750)		
		Voted ..	35,000
		Charged	..
	Total officers	..	**35,000**
	Carried over	..	35,000

III.—Detailed Account No. 56D.—Government Presses—*contd.*

Number. 1937-38.		Budget Estimate, 1937-38.
		Rs.
	D—GOVERNMENT PRESSES—*contd.*	
	(a) Bengal Government Press—*contd.*	
	Brought forward ..	35,000
	D-2—Pay of establishments.	
	(1) Operatives.	
8	Press correctors, Impositors, Distributors, Compositors, Binders, Counters, etc.	2,95,000
	Piece establishment—	
	Permanent	
	Temporary	
	(2) Branch Supervision.	
34	Overseers, Section-holders, Foreman, Jamadars, etc. ..	51,800
	(3) Auxiliaries.	
57	Author correction checkers, Proceedings clerk, Brass rule and lead-keepers, Type-suppliers, Unlockers, Pressmen, Inkmen, Carriers, Washers, Mechanics, Report-writers, Press order clerks, Roller-moulders, Clerks, etc. ..	28,000
	(4) Reading Branch.	
53	Readers and Press Revisers, 1 (350—400), 3 (250—300), 35 (110—250), 14 (60—100)	1,20,000
17	Copy-holders (40—60)	
	(5) Standing Formes.	
	Type-keepers, Forme-keepers, Matter-keepers, Type store-keepers, etc. ..	
	(6) All other establishments.	
60	Clerks, Paper store-keepers, Type store-keepers, Miscellaneous store-keepers, Time-keepers, Computors, etc.	87,700
23	Servants	
	Total establishment ..	**5,82,500**
	Carried over ..	6,17,500

III.—DETAILED ACCOUNT No. 56D—GOVERNMENT PRESSES—*contd.*

Number. 1937-38.			Budget Estimate, 1937-38.
			Rs.
	D—GOVERNMENT PRESSES—*contd.*		
	(*a*) **Bengal Government Press**—*contd.*		
		Brought forward ..	6,17,500
	D-3—Allowances, honoraria, etc.		
	Travelling allowance	Voted ..	500
		Charged	..
	Confidential allowance		2,200
	Overtime and other allowances		6,000
	Cost of passages granted under Bengal Passage Rules, 1927		2,500
		Total allowances ..	**11,200**
	D-4—Other Contingencies.		
	Customs duty on imported stores		2,000
	Rents, rates and taxes		10,220
	Purchase of books		..
	Subscription to newspapers and periodicals		80
	Other contingent charges		44,500
		Total contingencies ..	**56,800**
	D-5—Contract contingencies		**35,300**
	D-6—Mechanical Section.		
	(*1*) *Operatives.*		
6	Carpenters (30—1—40)		2,900
	(*3*) *Auxiliaries.*		
9	Mechanics, Drivers and Gas-fitters		8,800
		Total Mechanical Section ..	**11,700**
	D-7—Type Foundry Section.		
	(*1*) *Operatives.*		
1	Matrix-maker, Casters (100 and less)		1,200
	(*3*) *Auxiliaries.*		
1	Clerk and Machine justifier (40—202)		1,100
		Total Type Foundry ..	**2,300**
		Carried over ..	7,34,800

III.—DETAILED ACCOUNT NO. 56D—GOVERNMENT PRESSES—*contd.*

Numbers. 1937-38.		Budget Estimate, 1937-38.
		Rs.
	D—GOVERNMENT PRESSES—*contd.*	
	(a) Bengal Government Press—*concld.*	
	Brought forward	7,34,800
	D-8—Provision of depreciation.	
	For payment into Depreciation Reserve (Voted)	59,620
	D-9—Stores.	
	Raw materials	16,000
	D-10—Addition to plant and machinery	16,561
	D-12—Renewals and replacement from Depreciation Reserve.	
	Renewals and replacement	38,600
	D-13—*Deduct*—**Amount transferred from Depreciation Reserve (Voted)**	38,600
	Total	**8,26,981**
	For rounding — Voted	−81
	For rounding — *Charged*	..
	Total (a) Bengal Government Press	**8,26,900**
	Voted	8,26,900
	Charged	..
	(b) Publication Branch.	
	D-2—Pay of establishment.	
12	Clerks (45—150)	10,600
4	Servants (15—27)	900
	Temporary establishment	..
	Total Pay of establishment	**11,500**
	D-3—Allowances, honoraria, etc.	
	House-rent and other allowances	300
	Total	**300**
	D-4—Other Contingencies.	
	Postage and telegram charges	12,500
	Purchase of books	..
	Other contingent charges	3,000
	Total Contingencies	**15,500**
	Total	**27,300**
	For rounding	
	Total (b) Publication Branch	**27,300**

III.—DETAILED ACCOUNT NO. 56D—GOVERNMENT PRESSES—*contd.*

Numbers. 1937-38.		Budget Estimate, 1937-38.
		Rs.
	D—GOVERNMENT PRESSES—*contd.*	
	(c) Secretary to Governor's Press.	
	D-1—Pay of officer.	
1	Manager (200—10—250)	2,300
	Total Pay of Officer	**2,300**
	D-2—Pay of establishment.	
	(1) Operatives.	
8	Compositors, Impositors, Machinemen and Binder, 3(50—80), 2 (40—60), 2 (30—50), 2 (20—40)	5,700
	(4) Reading Branch.	
1	Reader (110—8—150)	2,300
1	Copy-holder (40—64)	
	(6) All other establishment.	
1	Peon (15—19)	228
	Total Pay of establishments	**8,228**
	D-3—Allowances, honoraria, etc.	
Overtime and other allowances	.. ..	300
Travelling allowance	.. ..	..
	Total allowances, etc.	**300**
	For rounding	+72
	Total (c) Secretary to Governor's Press	**10,900**

III.—Detailed Account No. 56D.—Government Presses—*contd.*

Numbers. 1937-38.		Budget Estimate, 1937-38.
		Rs.
	D—GOVERNMENT PRESSES—*contd.*	
	(d) Darjeeling Branch Press.	
	D-2—Pay of establishments.	
	(1) Operatives.	
25	Compositors, Distributors, Pressmen and Binders ..	19,800
	(2) Branch supervision.	
1	Section-holder (125—10—175), Press Jamadars (30—50)	2,100
	(4) Reading Branch.	
6	Readers, (180—220) and copyholders (40—60)	10,300
	(6) Other establishments.	
3	Clerk (50—3—125) and apprentices	1,200
	Total Pay of establishments	**33,400**
	D-3—Allowances, honoraria, etc.	
	Travelling allowances	..
	House-rent and other allowances	..
	Overtime allowance	1,000
	Total allowances, etc. ..	**1,000**
	D-4—Other Contingencies.	
	Rent of telephone line	} 360
	Rent, rates and taxes	}
	Clothing for peons	}
	Customs duty on imported stores	..
	Other contingent charges	700
	Total contingencies ..	1,060
	D-5—Contract Contingencies	540
	D-9—Stores.	
	Raw materials	350
	D-10—Additions to plant and machinery.	
	For rounding	+50
	Total (d) Darjeeling Branch Press	**36,400**

III.—DETAILED ACCOUNT NO. 56D.—GOVERNMENT PRESSES—*contd.*

	Numbers. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		D—GOVERNMENT PRESS—*contd.*	
		(e) Press and Forms Department.	
D-1—Pay of officers ..	1	Manager (750—40—950)	..
		Voted ..	..
		Charged	*11,400*
		Total pay of officers ..	*11,400*
		(2) *Branch supervision.*	
D-2—Pay of establishment ..	25	Overseers, Section-holders, Foremen, Jamadars	36,500
		(3)—*Auxiliaries.*	
	1	Press corrector (50—80)	960
		(4) *Reading Branch.*	
	3	Readers 2 (110—150), 1 (60—100) ..	4,400
		(5) *Standing Formes.*	
	3	Forme-keepers 1 (60—90), 2 (40—60) ..	1,900
		(6) *All other establishments.*	
	52	Clerks and store-keepers—	
		Forms Department, 1 (250—300), 1 (200—250), 50 (40—202)	1,11,000
	24	Press Department, 1 (200—250), 17 (40—202), 2 (80—100), 4 (40—80) ..	
	13	Servants—	
		Forms Department	
		Press Department, 1 (80—112), 1 (50—80), 2 (15—19)	
		Temporary establishment	
		Total pay of establishment ..	**1,54,760**
		Carried over .. Voted ..	1,54,760
		Charged	*11,400*

III.—Detailed Account No. 56D.—Government Presses—*contd.*

	Number. 1937-38.		Budget Estimate, 1937-38.
			Rs.
		D—GOVERNMENT PRESSES—*contd.*	
		(e) Press and Forms Department—*contd.*	
		Brought forward .. Voted ..	1,54,760
		Brought forward .. *Charged*..	*11,400*
D-3—Allowances, honoraria, etc.		Travelling allowance	100
		House-rent and other allowances	72
		Cost of passages granted under Bengal Passage Rules, 1927 (*Charged*)	..
		Total Allowances, etc.	**172**
D-4—Other Contingencies ..		Rent, rates and taxes	2,425
		Purchase of books	10
		Subscription to newspapers and periodicals	40
		Other contingent charges	16,000
		Customs duty on imported stores	425
		Total Contingencies	**18,900**
D-5—Contract Contingencies		D-5—Contract Contingencies	25,500
		(3) Auxiliaries.	
D-6—Mechanical Section ..	8	Mechanics, Drivers, etc.	9,000
		Total Mechanical Section ..	**9,000**
		(2) Branch supervision.	
D-7—Type Foundry Section	1	Foreman (80—100)	1,200
		(3) Auxiliaries.	
	1	Justifier (40—60)	720
		Total Type Foundry	**1,920**
		Carried over .. .. Voted ..	2,10,252
		Carried over .. .. *Charged*..	*11,400*

III.—Detailed Account No. 56D. to H.

		Budget Estimate, 1937-38.
		Rs.
	D—GOVERNMENT PRESSES—*concld.*	
	(e) Press and Forms Department—*concld.*	
	Brought forward .. Voted ..	2,10,252
	Brought forward .. *Charged..*	*11,400*
D-8—Provision for depreciation	For payment into Depreciation Reserve (Voted) ..	44,404
D-9—Stores ..	Purchase of raw materials	6,500
D-10—Additions to plant and machinery ..	Additions to plant and machinery	200
D-11—Charges payable to other departments.	Cost of convict labour	58,000
	Lump provision for supply of Cheque forms ..	1,000
D-12—Renewals and replacement from Depreciation Reserve.	Renewals and replacement	5,000
D-13—Deduct—Amount transferred from Depreciation Reserve.	Amount transferred from Depreciation Reserve (Voted) ..	5,000
	For rounding .. Voted ..	+44
	For rounding .. *Charged..*	..
	Total (e) Press and Forms Department	**3,31,800**
	Voted ..	3,20,400
	Charged	*11,400*
	F—Cost of printing work done by other Governments.	
	Cost of Army forms supplied to the Police Department ..	
	Other printing works	
	Total ..	**200**

III.—DETAILED ACCOUNT NO. 56D TO H.

	Budget Estimate, 1937-38.
G—CHARGES IN ENGLAND.	Rs.
Stationery, Printing and Book-binding for the High Commissioner	..
Leave salaries and deputation pay ..	12,000
Sterling overseas pay	4,000
Government scholarships	..
Stores for India—	
B. G. Press—	
Stores proper—	
Paper	12,000
Printing stores	
Other stores	
Depreciation fund stores—	
Paper	12,200
Printing stores	
Other stores	
Total B. G. Press	24,200
Deduct—Amount transferred from Depreciation Reserve for renewals and replacements.	12,200
Total ..	12,000
Press and Forms Department—	
Stores proper—	
Paper	2,080
Printing stores	
Other stores	
Depreciation Fund Stores—	
Paper	920
Printing stores	
Other stores	
Total—Press and Forms Department ..	3,000
Deduct—Amount transferred from Depreciation Reserve for renewals and replacements	920
Total ..	2,080
Grand Total (Stores)	14,080
Total Charges in England ..	**30,080**

GRANT No. 29

Miscellaneous

(Head of Account:—57—Miscellaneous)

Voted Rs. 27,07,000 *Charged Rs. 100*

Total Rs. 27,07,100

II—Abstract Account.

		Budget Estimate, 1937-38.
		Rs.
A—Allowances to Terrorists and other State Prisoners (Voted)		**6,500**
B—Cost of Books and Periodicals (Voted)		..
C—Donations for Charitable purposes	**Voted** ..	**77,000**
	Charged..	..
D—Charges on account of European Vagrants—		
D-1—Pay of establishment	Voted ..	1,800
	Charged..	..
D-2—Contingencies	Voted ..	4,000
	Charged..	..
For rounding (Voted)		..
Total D ..		**5,800**
	Voted ..	5,800
	Charged..	..
E—Special Commissions of Enquiry—		
E-1—Pay of officers	Voted ..	
	Charged..	
E-2—Pay of establishment (Voted)		
E-3—Allowances, honoraria, etc.	Voted ..	
	Charged	
E-4—Contingencies (Voted)		
E-5—Grants-in-aid, contributions for passages, etc. (*Charged*)		
Total E ..		**50,000**
	Voted ..	50,000
	Charged	..

II.—Abstract Account—*concld.*

		Budget Estimate, 1937-38.
		Rs.
F—Rewards for destruction of wild animals	**Voted** ..	**3,000**
	Charged ..	*100*
G—Petty Establishments—		
G-1—Pay of establishment (Voted)		19,500
G-2—Allowances, honoraria, etc. (Voted)		1,300
G-3—Contingencies		73,900
For rounding		+300
Total G ..		**95,000**
	Voted ..	95,000
	Charged ..	..
H—Irrecoverable temporary loans and advances written off	**Voted** ..	**20,000**
	Charged ..	..
I—Rents, rates and taxes	**Voted** ..	**43,000**
	Charged ..	..
J—Contributions	**Voted** ..	**9,95,000**
	Charged ..	..
K—Miscellaneous charges for the treatment of patients at the Pasteur Institute	**Voted** ..	..
	Charged ..	..
L—Miscellaneous Durbar charges (Voted)		**4,000**
M—Miscellaneous and unforeseen charges	**Voted** ..	**14,07,000**
	Charged ..	..
N—Charges in England—		
High Commissioner for India—Cost of books and periodicals ..	**Voted** ..	**400**
	Charged ..	..
O—Loss or gain by exchange on Home transactions other than stores ..	**Voted** ..	..
	Charged	..
For rounding	**Voted** ..	+300
	Charged ..	..
Total Grant No 29		**27,07,100**
	Voted ..	**27,07,000**
	Charged ..	*100*

III.—DETAILED ACCOUNT NOS. 57C. AND D.

		Budget Estimate, 1937-38.
		Rs.
C—DONATIONS FOR CHARITABLE PURPOSES.		
Charges for vagrants (other than European and non-Indian vagrants), shipwrecked mariners, maintenance of paupers and indigent persons, burial of paupers and passage and diet money of insane persons sent to and released from mental hospitals.	Voted ..	7,000
	Charged..	..
Maintenance of famine orphans	..	15,000
Other donations for charitable purposes	Voted ..	55,000
	Charged..	..
For rounding	Voted ..	..
	Charged ..	..
Total C	..	**77,000**
	Voted ..	77,000
	Charged..	..
D—Charges on account of European and non-Indian vagrants, etc.—		
D-1—Pay of establishment	Voted ..	1,800
	Charged..	..
Leave salaries	..	..
D-2—Contingencies (including deportation charges)	Voted ..	4,000
	Charged..	..
For rounding ..	..	..
Total D	..	**5,800**
	Voted ..	5,800
	Charged..	..

III.—Detailed Account Nos. E. and G.—Special Commissions of Enquiry and Petty Establishments.

		Budget Estimate, 1937-38.
		Rs.
E—Special Commissions of Enquiry.		
E-1—Pay of officers—		
Gazetted officers	Voted ..	
	Charged	
E-2—Pay of establishment—		
Clerks		
Servants		
E-3—Allowances, honoraria, etc.—		
Travelling allowance	Voted ..	
	Charged	
House-rent and other allowances		
E-4—Contingencies—		
Contingent charges		
E-5—Grants-in-aid, contribution for passages, etc. (*Charged*)		
Total E—Special Commissions of Enquiry ..		**50,000**
	Voted ..	50,000
	Charged	..
G—PETTY ESTABLISHMENTS.		
Summary.		
(*a*) For maintenance of Writers' Buildings		19,400
(*b*) Establishment at Hastings		400
(*c*) Central Despatch Section		74,900
For rounding		+300
Total G—Petty Establishments ..		**95,000**
	Voted ..	95,000
	Charged ..	..

Details.	Rs.
G.—Petty establishments—	
(*a*) For maintenance of Writers' Buildings—	
G-2—Pay of establishment—	
Establishment	2,700
Temporary establishment	400
G-5—Contingencies	16,300
For rounding	..
Total (*a*) for maintenance of Writers' Buildings	19,400

III.—DETAILED ACCOUNT NOS. 57G, J. AND M.—PETTY ESTABLISHMENTS, ETC.

		Budget Estimate, 1937-38.
		Rs.
G—PETTY ESTABLISHMENTS—		
(*b*) Establishment at Hastings		400
(*c*) *Central Despatch Section.*		
G-2—Pay of establishment		16,000
G-3—Allowances and honoraria		1,300
G-5—Contingencies—		
Cost of stamps		47,000
Office expenses and miscellaneous		10,600
Total (*c*)Central Despatch Section		74,900
J—Contributions.		
For the maintenance of telegraph lines		2,600
Grant to Victoria Memorial		25,000
For other purposes	Voted ..	21,200
	Charged	..
Contribution to the Post and Telegraph Department for Foreign State Telegrams ..		1,000
Augmentation grants to District Boards (Voted)		9,35,000
Grant to the Labour Welfare Organisation (voted)		10,000
For rounding	Voted ..	+200
	Charged	..
Total J—Contributions ..		**9,95,000**
	Voted ..	9,95,000
	Charged	..

GRANT No. 27

Commutation of Pensions

(Head of Account:—55A—Commutation of Pensions Financed from Ordinary Revenues)

Voted Rs.............. *Charged Rs.* ....

Total Rs..............

II—Abstract Account

		Budget Estimate, 1937-38.
		Rs.
Amount transferred from "83—Payments of commuted value of pensions"	Voted ..	
	Charged	
Total Grant No. 27 ..		..
	Voted ..	..
	Charged	..

GRANT No. 9

Irrigation, Navigation, Embankment and Drainage Works

(Head of Account:—68—Construction of Irrigation, Navigation, Embankment and Drainage Works)

Voted Rs. 4,32,000 *Charged Rs. 32,000*

Total Rs. 4,64,000

II—Abstract Account

		Budget Estimate, 1937-38.
		Rs.
G-A—Irrigation Works	Voted ..	4,32,000
	Charged	*32,000*
Total—(Damodar and Bakres war Canal Projects)		4,64,000
H-B—Navigation, Embankment and Drainage Works	Voted ..	−94,000
	Charged	..
Total Grant No. 9 ..		**3,70,000**
	Voted ..	3,38,000
	Charged	*32,000*

III.—Detailed Account.

G-A—Irrigation Works.		
(Damodar and Bakreswar Canals Projects)		
Productive—		
G-1—Works—		
New works		1,53,400
Works in progress		
G-1(*a*)—Extraordinary Replacements		2,06,000
G-2—Establishment	Voted ..	69,000
	Charged	*32,000*
G-3—Tools and plants		4,000
G-4—Suspense		..
G-6—*Deduct*—Receipts and recoveries on Capital Account		..
G-7—Charges in Engalnd	Voted ..	..
	Charged	..
G-8—Loss or gain by exchange		..
For rounding	Voted	−400
	Charged	..
Total (A—Irrigation Works)		**4,64,000**
	Voted ..	4,32,000
	Charged	*32,000*

III.—DETAILED ACCOUNT—*concld.*

		Budget Estimate, 1937-38.
		Rs.
H-B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.		
Productive—		
(Grand Trunk Canal.)		
H-1—Works—		
New works		
Works in progress		
H-2—Establishment	Voted	
	Charged	
H-3—Tools and plants		
H-4—Suspense		
H-5—*Deduct*—Receipts and recoveries on Capital Account		
H-6—Charges in England	Voted	
	Charged	
H-7—Loss or gain by exchange		
For rounding	Voted	
	Charged	
Total		
	Voted	
	Charged	
Unproductive—		
(Hijli Tidal Canal, Calcutta and Eastern Canals, Madaripur Bhil Route, Dredging Bidyadhari river and Dredgers *Ronaldshay*, *Cowley*, *Burdwan* and *Alexandra*, etc.)		
H-8—Works—		
New works		..
Works in progress		
H-9—Establishment	Voted	..
	Charged	..
H-10—Tools and plant		..
H-11—Suspense		..
H-12—*Deduct*—Receipts and recoveries on Capital Accounts		94,000
H-13—Charges in England	Voted	..
	Charged	..
H-14—Loss or gain by exchange		..
For rounding		..
Total—Unproductive		−94,000
	Voted	−94,000
	Charged	.
Total—H-B—Navigation, Embankment and Drainage Works		**−94,000**
	Voted	−94,000
	Charged	
Total		3,70,000
	Voted	3,38,000
	Charged	*32,000*

GRANT No. 25

Civil Works

(Head of Account:—81—Civil Works not charged to Revenue)

Voted Rs........................ *Charged Rs.*........................

Total Rs........................

II—Abstract Account.

		Budget Estimate, 1937-38.
		Rs.
K. Original works—Buildings		..
Civil works—		
L. Original works—Communications		..
N. 2. Establishment (voted)		
O. 2. Tools and plant (voted)		..
P. Stock and suspense		..
Q. Loss or gain by exchange (voted)		..
R. *Deduct*—English cost of establishment (voted)		..
For rounding ..	Voted ..	..
	Charged	..
Total Grant No. 25		..
Total	**Voted** ..	..
	Charged	..

GRANT No. 27

Commuted Value of Pensions

(Head of Account:—83—Payments of Commuted Value of Pensions)

Voted Rs. 7,77,000 ***Charged Rs. 83,000***

Total Rs. 8,60,000

II—Abstract Account.

		Budget Estimate, 1937-38.
		Rs.
Payments of commuted value of pensions—		
(*a*) Payments in India	Voted ..	9,95,000
	Charged	*70,000*
(*b*) Payments in England—		
(*i*) Par value	Voted ..	5,000
	Charged	*30,000*
(*ii*) Loss or gain by exchange	Voted ..	..
	Charged	..
Total		11,00,000
	Voted ..	10,00,000
	Charged	*1,00,000*
Deduct—Amount financed from ordinary revenues	Voted ..	..
	Charged	..
Deduct—Amount recovered from other Governments ..	Voted ..	..
	Charged	..
Deduct—Capital portion of equated payments out of revenue ..	Voted ..	2,23,000
	Charged	*17,000*
For rounding	Voted ..	..
	Charged	..
Net amount not charged to revenue .. .. Total Grant No. 27 ..		8,60,000
	Voted ..	7,77,000
	Charged	*83,000*

DEBT, DEPOSITS, ETC.

Unfunded Debt.

	Budget estimate, 1937-38.
	Rs.
STATE PROVIDENT FUNDS—	
General Provident Fund	41,90,000
I. C. S. Provident Fund	1,40,000
I. C. S. (Non-European Members) Provident Fund	15,000
Contributory Provident Fund	1,50,000
Other Miscellaneous Provident Fund	5,000
Total ..	45,00,000

Deposits of Local Funds.

	Rs.
OTHER FUNDS—	
Municipal Funds	53,00,000
Port and Marine Funds	55,000
Education Funds	20,60,000
Medical and Charitable Funds	1,25,000
Other Miscellaneous Funds	10,50,000
Total ..	85,90,000
Departmental and Judicial Deposits—	
Civil Deposits—	
Revenue Deposits	32,00,000
Civil Courts' Deposits	1,84,00,000
Criminal Courts' Deposits	1,90,000
Personal Deposits	2,80,00,000
Trust Interest Fund	3,00,000
Forest Deposit	1,000
Deposit for work done for public bodies or individuals	81,00,000
Deposits of the Jute Cess Fund	12,00,000
Deposits on account of cost price of Liquor, Ganja and Bhang	4,00,000
Public Works Deposits	3,72,000
Unclaimed General Provident Fund Deposits	1,000
Deposit Account of the grant made by the Indian Central Cotton Committee ..	4,000
Deposit Account of the grant made by the Imperial Council of Agricultural Research ..	93,000
Deposit Account of the grant by the Central Government for development of Sericultural Industry	46,000
Deposit Account of the grant by the Central Government for development of handloom industry	1,58,000
Deposit Account of the grant made by the Indian Central Jute Committee ..	11,000
Total ..	6,04,76,000
Advances—	
Special advances	60,000
Forest advances	9,50,000
Public Works advances	30,000
Permanent advances	5,000
Total ..	10,45,000

GRANT No. 30

Deposits and Advances

(Head of Account:—Interest Free Advances)

Voted Rs. 3,34,000

II—Abstract Account.

	Budget Estimate, 1937-38.
	Rs.
Civil Advances—	
Objection Book Advances	3,02,000
Passage Advances	2,000
Other Advances	30,000
Total Grant No. 30	3,34,000
Voted ..	3,34,000

GRANT No. 31

Deposits and Advances

(Head of Account:—Loans and Advances bearing interest)

Voted Rs. 24,74,000

II—Abstract Account.

	Budget Estimate, 1937-38.
	Rs.
Loans to Municipalities, Port Funds, etc.—	
*Loans to Municipalities	8,30,000
†Loans to District and other Local Fund Committees	5,09,000
Advances to Cultivators	5,00,000
‡Advances under Special Laws	35,000
**Miscellaneous Loans and Advances	3,40,000
Total ..	22,14,000
Advances to Government Servants—	
House-building advances	1,30,000
Advances for purchase of motor-cars	1,28,000
Passage Advances	2,000
Total ..	2,60,000
Total Grant No. 31 ..	**24,74,000**
Voted ..	**24,74,000**

	Rs.
*Asansol Municipality (For Sewerage Scheme)	1,15,000
Baranagore Municipality (For Joint Water Works)	3,25,000
Kamarhati Municipality (For Joint Water Works)	1,75,000
Halisahar Municipality (For Water Supply Scheme)	46,000
Khulna Municipality (For Water Supply)	15,000
Mymensingh Municipality (For Water Works)	10,000
Rajshahi Municipality (For Water Supply)	35,000
Comilla Municipality (For Water Supply)	17,000
Hooghly-Chinsura Municipality (For Water Works Extension)	50,000
Serampore Municipality (For Water Supply Extension)	32,000
Chandpur Municipality (For South Chandpur Water Supply)	10,000
Total ..	8,30,000
†Khulna District Board (For Bagerhat Water Supply)	2,000
Loan to District Boards for improvement of rural Water Supply	4,50,000
District School Boards	57,000
Total ..	5,09,000
‡Kashianulla Irrigation Scheme	800
Takavi Works, 24-Parganas	9,891
Gumti Embankment	24,120
For rounding	+189
Total ..	35,000
**Loans to ex-students of Government Weaving Institutions	4,000
Loans under State Aid to Industries Act	50,000
Loan to Daulatpur Agriculture Institute	20,000
Loans for financing trained detenues	2,61,000
Loan to the Chittagong Sadar Hospital Committee for revetment of the Hospital hill ..	5,000
Total ..	3,40,000

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Government of Bombay

FINAL ISSUE

CIVIL BUDGET ESTIMATES

FOR THE YEAR

1937-38

BOMBAY
PRINTED AT THE GOVERNMENT CENTRAL PRESS
1937

[Price—Re. 1 As. 5 *or* 2*s*. 3*d*.]

In exercise of the powers conferred by sub-section (*1*) of section 80 of the Government of India Act, 1935, I, Lawrence Roger Lumley, Governor of Bombay, do hereby authenticate under my signature the following schedule of authorised expenditure for the year 1937-38, namely,

SCHEDULE.

Heads of expenditure.	Grants made by the Bombay Legislative Assembly.	Sums required to meet the expenditure charged on the revenues.	Total.
	Rs.	Rs.	Rs.
7, Land Revenue	31,25,000	14,78,000	46,03,000
8, Provincial Excise	32,36,000	7,26,000	39,62,000
9, Stamps	1,98,000	....	1,98,000
10, Forest	23,43,000	4,48,000	27,91,000
11, Registration	5,66,000	....	5,66,000
12, Charges on account of Motor Vehicles Taxation Acts	2,19,000	12,98,000	15,17,000
13, Other Taxes and Duties	18,10,000	....	18,10,000
17, Interest on works for which capital accounts are kept—Irrigation Works	....	42,03,000	42,03,000
XVII—*Deduct*—Working Expenses; 18, Other revenue expenditure financed from ordinary revenues; 19, Construction of Irrigation etc. Works	14,05,000*	90,000†	14,95,000
22, Interest on debt and other obligations	....	1,23,25,000	1,23,25,000
23, Appropriation for reduction or avoidance of debt	....	4,21,000	4,21,000
25, General Administration	78,22,000	23,42,000	1,01,64,000
27, Administration of Justice	42,77,000	19,65,000	62,42,000
28, Jails and Convict Settlements	15,65,000	1,20,000	16,85,000
29, Police	1,31,66,000	9,32,000	1,40,98,000
30, Ports and Pilotage	1,000	5,000	6,000
36, Scientific Departments	1,06,000	....	1,06,000
37, Education	1,51,97,000	9,21,000	1,61,18,000
38, Medical	38,47,000	4,96,000	43,43,000
39, Public Health	29,89,300	2,09,000	31,98,300
40, Agriculture	12,91,000	1,23,000	14,14,000
41, Veterinary	3,81,000	27,000	4,08,000
42, Co-operative Credit	6,11,000	46,000	6,57,000
43, Industries	9,35,000	....	9,35,000
47, Miscellaneous Departments	6,56,000	96,000	7,52,000
50, Civil Works	1,42,32,000‡	7,78,000	1,50,10,000
52, Bombay Development Scheme	3,66,000	6,000	3,72,000
54, Famine Relief	6,58,000	....	6,58,000
55, Superannuation Allowances and Pensions	87,15,000	27,02,000	1,14,17,000
55-A, Commutation of pensions financed from ordinary revenues	3,000	1,000	4,000
56, Stationery and Printing	10,62,000	....	10,62,000
57, Miscellaneous	6,90,000	....	6,90,000
63, Extraordinary charges	8,000	....	8,000
Total expenditure charged to revenue	9,14,80,300	3,17,58,000	12,32,38,300

* Made up as shown below :—

	Rs.
XVII—Deduct—Working Expenses	10,36,000
18—Other revenue expenditure financed from ordinary revenue—P. W.	3,06,000
Do. do. do. Civil	62,000
19, Construction of irrigation works	1,000
	14,05,000

† Made up as shown below :—

	Rs.
XVII—Deduct—Working Expenses	76,000
18—Other revenue expenditure financed from ordinary revenues—Public Works	14,000
	90,000

‡ Made up as shown below :—

	Rs.	Rs.
50, Civil Works		1,38,37,000
XVII—*Deduct*—Working Expenses—		
Establishment	2,63,000	2,74,000
Tools and Plant	11,000	
18, Other Revenue Expenditure—		
Establishment	47,000	51,000
Tools and Plant	4,000	
52, Bombay Development Scheme—		
Establishment	24,000	26,000
Tools and Plant	2,000	
68, Construction of Irrigation, etc., Works—		
Establishment	40,000	43,000
Tools and Plant	3,000	
81, Civil Works—Provincial—		
Establishment	1,000	1,000
Tools and Plant	....	
		1,42,32,000

Heads of expenditure.	Grants made by the Bombay Legislative Assembly.	Sums required to meet the expenditure charged on the revenues.	Total.
	Rs.	Rs.	Rs.
68, Construction of Irrigation, etc. Works	2,00,000	12,000	2,12,000
70, Capital outlay on Improvement of Public Health	1,46,000	6,000	1,52,000
80, Bombay Development Scheme	7,61,000	4,000	7,65,000
81, Capital Outlay for Civil Works (P. W.)	3,000	....	3,000
83, Payments of commuted value of pensions	5,00,000	37,000	5,37,000
Total, Capital Heads	16,10,000	59,000	16,69,000
Loans and Advances by Provincial Government	8,46,000	....	8,46,000
Advances repayable	3,38,000	13,31,000	16,69,000
Permanent debt	....	....	....
Floating debt	....	24,00,000	24,00,000
Loans from the Central Government	....	57,30,000	57,30,000
State Provident Funds	....	29,88,000	29,88,000
Famine Relief Fund	....	5,38,000	5,38,000
Provincial Road Fund	....	13,29,000	13,29,000
Depreciation Reserve Fund—Government Presses	....	46,000	46,000
Deposits of Depreciation Reserves of commercial concerns (Nasik Distillery)	....	5,000	5,000
Deposits of Local Funds	....	3,08,47,000	3,08,47,000
Departmental and Judicial Deposits—Civil Deposits	....	4,54,34,000	4,54,34,000
Other Accounts	....	58,24,000	58,24,000
Permanent Advances	....	4,000	4,000
Suspense Accounts	....	8,85,000	8,85,000
Cheques and Bills	....	3,27,92,000	3,27,92,000
Departmental and similar account	....	60,000	60,000
Miscellaneous Government Account	....	10,93,000	10,93,000
Cash remittances and adjustments between officers rendering accounts to the same Accountant General	....	1,12,08,000	1,12,08,000
Total, Debt Heads	11,84,000	14,25,14,000	14,36,98,000
Grand Total	9,42,74,300	17,43,31,000	26,86,05,300

ROGER LUMLEY,
Governor of Bombay.

21st September 1937.

(1) All entries in this volume relate to the province of Bombay excluding Sind.

(2) Gain or loss on exchange has been worked out on the basis of :—

1*s.* $6\frac{1}{10}$*d.* (average) in the rupee in 1935-36.

1*s.* $6\frac{3}{32}$*d.* in the rupee in 1936-37.

1*s.* 6*d.* in the rupee in the Budget Estimates of 1937-38.

N.B.—For Index to the Civil Budget Estimate *vide* pages 347-356 post.

MO-I Bk H 465—1

Heads of Revenue.	Reference to detailed Estimate.	Budget Estimate, 1937–1938.	Increase + or Decrease — as compared with 1936–1937, columns 3 and 5.	1936–1937.	1935–1936.
1	2	3	4	5	
	Pages.	Rs.	Rs.	Rs.	Rs.
Principal Heads of Revenue—					
IV.—Taxes on Income other than Corporation tax	15	....	....	....	....
V.—Salt		2,000		2,000	3,000
VII.—Land Revenue		3,29,25,000	+6,49,000	3,22,76,000	3,74,34,814
VIII.—Provincial Excise	17	3,12,69,000	−11,28,000	3,23,97,000	3,33,46,585
IX.—Stamps—					
A. Non-Judicial..	21	69,52,000	−1,65,000	71,17,000	74,19,706
B. Judicial		70,27,000	−3,11,000	73,38,000	68,57,601
X.—Forest	23	42,06,000	−6,33,000	48,39,000	52,10,029
XI.—Registration	24	15,03,000	....	15,03,000	15,58,585
XII.—Receipts under Motor Vehicles Taxation Acts.	25	37,73,000	+82,000	36,91,000	13,40,708
XIII.—Other Taxes and Duties	26	47,33,000	−57,000	47,90,000	45,83,970
Total ..		9,23,90,000	−15,63,000	9,39,53,000	9,77,54,998
Irrigation, Navigation, Embankment and Drainage Works—					
Irrigation Works—					
XVII.—Works for which capital accounts are kept—					
(1) Productive Works—	27				
Direct Receipts		1,32,000	−23,000	1,55,000	1,36,698
Portion of Land Revenue due to Irrigation..		10,000	−2,000	12,000	9,428
Deduct—Working Expenses		−23,600	....	−23,600	−23,018
Net receipts or payments		1,18,400	−25,000	1,43,400	1,23,108
(2) Unproductive Works—					
Direct Receipts		27,19,000	+64,000	26,55,000	26,55,558
Portion of Land Revenue due to Irrigation..		14,000	+1,000	13,000	14,798
Deduct—Working Expenses		−13,62,400	+1,17,000	−14,79,400	−16,30,061
Net receipts or payments		13,70,600	+1,82,000	11,88,600	10,40,295
Deduct—Charges in Civil Department on account of Land Revenue due to Irrigation and Direct Receipts.		−47,000	....	−47,000	−49,020
Total, Net receipts ..		14,42,000	+1,57,000	12,85,000	11,14,383
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept.	33	7,08,000	−44,000	7,52,000	7,24,266
Debt Service—					
XX.—Interest	34	75,71,000	−17,65,000	93,36,000	....
Carried over ..		10,21,11,000	−32,15,000	10,53,26,000	

Heads of Revenue.	Reference to detailed Estimate.	Budget Estimate, 1937–1938.	Increase + or Decrease — as compared with 1936–1937, columns 3 and 5.	1936–1937.	1935–1936.
1	2	3	4	5	6
	Pages.	Rs.	Rs.	Rs.	Rs.
Brought forward ..		10,21,11,000	−32,15,000	10,53,26,000	
Civil Administration—					
XXI.—Administration of Justice	35	16,29,000	+68,000	15,61,000	16,51,610
XXII.—Jails and Convict Settlements ..	36	4,72,000	−2,000	4,74,000	3,95,517
XXIII.—Police	37	9,26,000	+2,38,000	6,88,000	6,50,117
XXVI.—Education	38	15,14,000	+42,000	14,72,000	15,52,278
XXVII.—Medical	40	14,00,000	−2,000	14,02,000	13,96,147
XXVIII.—Public Health	40	18,41,000	−2,000	18,43,000	19,16,111
XXIX.—Agriculture	41	3,45,000	−30,000	3,75,000	3,72,291
XXX.—Veterinary	41	27,000	−2,000	29,000	30,177
XXXI.—Co-operative Credit	41	2,41,000	+32,000	2,09,000	2,39,589
XXXII.—Industries	42	5,15,000	−1,17,000	6,32,000	3,56,553
XXXVI.—Miscellaneous Departments ..	42	1,84,000	....	1,84,000	1,76,129
Total ..		90,94,000	+2,25,000	88,69,000	87,36,519
Civil Works—					
XXXIX.—Civil Works	43	61,71,000	+29,88,000	31,83,000	30,89,374
XLI.—Bombay Development Scheme ..	43	6,69,000	+8,000	6,61,000	6,35,582
Total ..		68,40,000	+29,96,000	38,44,000	37,24,956
Miscellaneous—					
XLIII.—Transfers from Famine Relief Fund ..	44	3,48,000	−86,000	4,34,000	1,36,305
XLIV.—Receipts in aid of Superannuation ..	44	7,85,000	−26,000	8,11,000	7,69,853
XLV.—Stationery and Printing	45	3,22,000	−35,000	3,57,000	2,71,458
XLVI.—Miscellaneous	46	3,54,000	+27,000	3,27,000	3,73,343
Total ..		18,09,000	−1,20,000	19,29,000	15,50,959
Extraordinary Items—					
LI.—Extraordinary Receipts	46	1,01,000	+43,000	58,000	29,39,661
Total ..		1,01,000	+43,000	58,000	29,39,661
GRAND TOTAL ..		11,99,55,000	−71,000	12,00,26,000	

Receipts.	Reference to detailed Estimate.	Budget Estimate, 1937–1938.	1936–1937.	1935–1936.
1	2	3	4	5
	Pages.	Rs.	Rs.	Rs.
Revenue from Statement A		11,99,55,000	12,00,26,000	
Excess of revenue over expenditure charged to revenue				
DEBT, DEPOSITS AND ADVANCES.				
N. Public Debt.				
Permanent debt	47	....	....	
Floating debt	47	24,00,000	....	
Loans from the Central Government ..	47	....	....	
O. Unfunded Debt.				
State Provident Funds	47	54,50,000	....	
P. Deposits and Advances.				
Famine Relief Fund	48	5,38,000	1,48,000	
Appropriation for reduction or avoidance of debt	48	15,14,000	18,25,000	
Provincial Road Fund	48	10,06,000	4,73,000	
Transfers from Famine Relief Fund ..	48	....	1,25,000	
Depreciation Reserve Fund—Government Presses	48	22,000	21,000	
Deposits of depreciation reserves of commercial concerns (Nasik Distillery) ..	48	1,20,000	1,20,000	
Deposits of Local Funds	48	3,04,41,000	....	
Departmental and Judicial Deposits ..	49	4,56,26,000	54,000	
Other Accounts	49–50	14,19,000	25,39,000	
Advances repayable	51	16,49,000	....	
Permanent advances	51	2,000	....	
Accounts with foreign Governments and Indian States	51	5,000	....	
Suspense accounts	51	8,89,000	....	
Cheques and Bills	51	3,29,00,000	....	
Departmental and similar accounts ..	52	15,000	....	
Miscellaneous—Government account ..	52	....	....	
R. Loans and Advances by Provincial Government.	52	65,25,000	75,31,000	
S. Remittances.				
Cash remittances and adjustments between officers rendering accounts to the same Accountant General	52	1,12,86,000	....	
Total—Debt Heads ..		14,18,07,000	1,28,36,000	
Total Receipts ..		26,17,62,000	13,28,62,000	
Opening balance ..		1,06,16,000*	1,48,22,000	
Grand Total ..		27,23,78,000	14,76,84,000	

* This is based on the latest available figures for 1936-37 and is exclusive of (*a*) about 60 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (*b*) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India securities, (*c*) 30 lakhs, minimum deposit with the Reserve Bank of India and (*d*) 14 lakhs, treasury balance.

Heads of Expenditure.	Reference to detailed Estimate.	Budget Estimate, 1937-38. Distribution of total into Charged.	Voted.	Total.	Increase + or decrease — as compared with 1936-37, columns 9 and 5.
1	2	3	4	5	6
	Pages.	Rs.	Rs.	Rs.	Rs.
Direct Demands on the Revenue—					
7.—Land Revenue	53	*14,78,000*	31,25,000	46,03,000	−2,09,000
8.—Provincial Excise	65	*7,26,000*	32,36,000	39,62,000	−2,00,000
9.—Stamps	71	....	1,98,000	1,98,000	−10,000
10.—Forest	73	*4,48,000*	23,43,000	27,91,000	−1,38,000
11.—Registration	78	....	5,66,000	5,66,000	−9,000
12.—Charges on account of Motor Vehicles Taxation Acts	80	*12,98,000*	2,19,000	15,17,000	+1,47,000
13.—Other Taxes and Duties ..	84	....	18,10,000	18,10,000	+85,000
Total ..		*39,50,000*	1,14,97,000	1,54,47,000	−3,34,000
Irrigation Revenue Account—					
17.—Interest on Works for which capital accounts are kept—Irrigation Works	86	*42,03,000*	....	42,03,000	+14,000
18.—Other Revenue Expenditure financed from Ordinary Revenues Works for which neither capital nor revenue accounts are kept—					
A.—Irrigation Works (P. W.) ..	87	*11,500*	3,10,500	3,22,000	−66,400
B.—Navigation, Embankment and Drainage Works (P. W.) ..	88	*2,500*	46,500	49,000	−4,600
A.—Irrigation Works (Civil) ..	89	....	62,000	62,000	−36,000
18(1).—Other Revenue Expenditure financed from Famine Relief Fund	92	....	....	....	
Total ..		*42,17,000*	4,19,000	46,36,000	−93,000
Capital Account of Irrigation, Navigation and Drainage Works charged to Revenue—					
19.—Construction of Irrigation, Navigation, Embankment and Drainage Works.					
A.—Financed from Famine Relief Fund.	92				
B.—Financed from Ordinary Revenues..		....	1,000	1,000	+1,000
Total ..		....	1,000	1,000	+1,000
Debt Services—					
22.—Interest on Debt and Other Obligations.	93	*1,23,25,000*	....	1,23,25,000	−20,67,000
23.—Appropriation for Reduction or Avoidance of Debt	94	*4,21,000*	....	4,21,000	−14,04,000
Total ..		*1,27,46,000*	....	1,27,46,000	−34,71,000
Civil Administration—					
25.—General Administration	95	*23,42,000*	78,22,000	1,01,64,000	−4,46,000
27.—Administration of Justice ..	128	*19,65,000*	42,77,000	62,42,000	−16,000
28.—Jails and Convict Settlements ..	145	*1,20,000*	15,65,000	16,85,000	−84,000
Carried over ..		*44,27,000*	1,36,64,000	1,80,91,000	−5,46,000
		2,09,13,000	1,19,17,000	3,28,30,000	−38,97,000

1936-37.			1935-36.		
Distribution of total into		Total.	Distribution of total into		Total.
Charged.	Voted.		Charged.	Voted.	
7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
14,54,000	33,58,000	48,12,000	*14,47,180*	32,32,024	46,79,204
7,57,000	34,05,000	41,62,000	*8,20,282*	31,68,196	39,88,478
....	2,08,000	2,08,000	....	1,85,288	1,85,288
5,27,000	24,02,000	29,29,000	*5,08,701*	24,06,306	29,15,007
....	5,75,000	5,75,000	....	5,59,099	5,59,099
11,80,000	1,90,000	13,70,000	*1,438*	1,03,130	1,04,568
....	17,25,000	17,25,000	....	14,62,684	14,62,684
39,18,000	1,18,63,000	1,57,81,000	*27,77,601*	1,11,16,727	1,38,94,328
41,89,000	....	41,89,000	....	....	....
18,400	3,70,000	3,88,400	*26,689*	3,77,103	4,03,792
2,600	51,000	53,600	*3,351*	52,473	55,824
1,000	97,000	98,000	*2*	1,478	1,480
			2,940	51,177	54,117
42,11,000	5,18,000	47,29,000	*32,982*	4,82,231	5,15,213
....	....	....	....	....	....
....	....	....	....	....	....
....	....	....	....	....	....
1,43,92,000	....	1,43,92,000	....	....	....
18,25,000	....	18,25,000	....	....	....
1,62,17,000	....	1,62,17,000	....	....	....
23,43,000	82,67,000	1,06,10,000	*23,92,990*	77,94,151	1,01,87,141
17,72,000	44,86,000	62,58,000	*17,19,790*	43,86,356	61,06,146
1,33,000	16,36,000	17,69,000	*1,29,147*	15,66,276	16,95,423
42,48,000	1,43,89,000	1,86,37,000	*42,41,927*	1,37,46,783	1,79,88,710
2,43,46,000	1,23,81,000	3,67,27,000	....	....	....

Heads of Expenditure.	Budget Estimate, 1937-38.				
	Reference to detailed Estimate.	Distribution of total into		Total.	Increase + or decrease − as compared with 1936-37. Columns 9 and 5.
		Charged.	Voted.		
1	2	3	4	5	6
	Pages.	Rs.	Rs.	Rs.	Rs.
Brought forward ..		*2,09,13,000*	1,19,17,000	3,28,30,000	—38,97,000
		44,27,000	1,36,64,000	1,80,91,000	— 5,46,000
Civil Administration—*contd.*					
29.—Police	158	*9,32,000*	1,31,66,000	1,40,98,000	— 1,91,000
30.—Ports and Pilotage	183	*5,000*	1,000	6,000	+ 1,000
36.—Scientific Departments	184	....	1,06,000	1,06,000	+ 10,000
37.—Education	185	*9,21,000*	1,51,97,000	1,61,18,000	+ 1,32,000
38.—Medical	208	*4,96,000*	38,47,000	43,43,000	+ 1,77,000
39.—Public Health	227	*2,09,000*	29,89,300	31,98,300	+ 8,95,300
40.—Agriculture	241	*1,23,000*	12,91,000	14,14,000	+ 20,000
41.—Veterinary	252	*27,000*	3,81,000	4,08,000	+ 11,000
42.—Co-operative Credit	257	*46,000*	6,11,000	6,57,000	— 2,000
43.—Industries	260	....	9,35,000	9,35,000	+ 2,52,000
47.—Miscellaneous Departments	272	*96,000*	6,56,000	7,52,000	— 3,000
Total ..		*72,82,000*	5,28,44,300	6,01,26,300	+ 7,56,300
Civil Works—					
50.—Civil Works	282	*7,78,000*	1,38,37,000	1,46,15,000	+31,67,000
52.—Bombay Development Scheme ..	313	*6,000*	3,92,000	3,98,000	+ 3,000
Total ..		*7,84,000*	1,42,29,000	1,50,13,000	+31,70,000
Carried over ..		*2,89,79,000*	7,89,90,300	10,79,69,300	+ 29,300

1936-37.			1935-36.		
Distribution of total into			Distribution of total into		
Charged.	Voted.	Total.	Charged.	Voted.	Total.
7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,43,46,000	1,23,81,000	3,67,27,000			
42,48,000	1,43,89,000	1,86,37,000	*42,41,927*	1,37,46,783	1,79,88,710
8,59,000	1,34,30,000	1,42,89,000	*9,07,455*	1,32,24,336	1,41,31,791
4,000	1,000	5,000	*4,379*	666	5,045
....	96,000	96,000	....	90,090	90,090
5,86,000	1,54,00,000	1,59,86,000	*5,94,628*	1,48,05,420	1,54,00,048
4,54,000	37,12,000	41,66,000	*4,48,972*	36,90,356	41,39,328
1,76,000	21,27,000	23,03,000	*2,29,813*	20,57,178	22,86,991
1,13,000	12,81,000	13,94,000	*1,07,104*	13,13,147	14,20,251
24,000	3,73,000	3,97,000	*22,192*	3,60,946	3,83,138
41,000	6,18,000	6,59,000	*28,003*	5,32,806	5,60,809
....	6,83,000	6,83,000	....	5,98,824	5,98,824
98,000	6,57,000	7,55,000	*1,00,312*	5,22,962	6,23,274
66,03,000	5,27,67,000	5,93,70,000	*66,84,785*	5,09,43,514	5,76,28,299
7,92,000	1,06,56,000	1,14,48,000	*7,22,472*	78,60,990	85,83,462
9,000	3,86,000	3,95,000	*9,173*	3,31,766	3,40,939
8,01,000	1,10,42,000	1,18,43,000	*7,31,645*	81,92,756	89,24,401
3,17,50,000	7,61,90,000	10,79,40,000			

Heads of Expenditure.	Reference to detailed Estimate.	Budget Estimate, 1937-38.			
		Distribution of total into		Total.	Increase + or decrease – as compared with 1936-1937. Columns 9 and 5.
		Charged.	Voted.		
1	2	3	4	5	6
	Pages.	Rs.	Rs.	Rs.	Rs.
Brought forward ..		*2,89,79,000*	7,89,90,300	10,79,69,300	+ 29,300
Miscellaneous—					
54—Famine Relief—					
A.—Famine Relief	315	....	3,48,000	3,48,000	– 86,000
B.—Transfers to Famine Relief Fund ..	315	....	3,10,000	3,10,000	+ 3,10,000
55.—Superannuation Allowances and Pensions	316	*27,02,000*	87,15,000	1,14,17,000	+ 5,94,000
55A—Commutation of Pensions financed from Ordinary Revenues	317	*1,000*	3,000	4,000	– 2,000
56.—Stationery and Printing	318	....	10,62,000	10,62,000	– 1,92,000
57.—Miscellaneous	324	....	6,90,000	6,90,000	+ 78,000
Total ..		*27,03,000*	1,11,28,000	1,38,31,000	+ 7,02,000
Extraordinary Items—					
63. Extraordinary Charges	330	....	8,000	8,000	– 10,000
Total, Expenditure charged to Revenue ..		*3,16,82,000*	9,01,26,300	12,18,08,300	+ 7,21,300

1936-37.			1935-36.		
Distribution of total into		Total.	Distribution of total into		Total.
Charged.	Voted.		Charged.	Voted.	
7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,17,50,000	7,61,90,000	10,79,40,000			
....	4,34,000	4,34,000	....	6,966	6,966
....	....	....	....		....
25,31,000	82,92,000	1,08,23,000	*22,88,875*	78,85,396	1,01,74,271
2,000	4,000	6,000	*1,753*	8,203	9,956
....	12,54,000	12,54,000	....	10,94,831	10,94,831
4,000	6,08,000	6,12,000	....	8,59,391	8,59,391
25,37,000	1,05,92,000	1,31,29,000	*22,90,628*	98,54,787	1,21,45,415
5,000	13,000	18,000	*7,351*	22,345	29,696
3,42,92,000	8,67,95,000	12,10,87,000			

Disbursements. 1	Reference to detailed Estimate. 2	Budget Estimate, Distribution of total into Charged. 3	Voted. 4
	Pages.	Rs.	Rs.
Expenditure from Statement C ..		3,16,82,000	9,01,26,300
Excess of expenditure over revenue ..			
Capital Accounts not charged to Revenue—			
68. Construction of Irrigation, Navigation, Embankment and Drainage Works ..	331	12,000	2,43,000
70. Capital outlay on Improvement of Public Health ..	334	6,000	1,46,000
80. Bombay Development Scheme ..	336	(a) 4,000	(a) 9,65,000
81. Civil Works not charged to Revenue (P. W.) ..	339	....	4,000
83. Payments of Commuted Value of Pensions ..	340	37,000	5,00,000
85. Payments to Retrenched Personnel ..	340	....	—54,000
Total, Capital Accounts not charged to Revenue ..		59,000	18,04,000
DEBT, DEPOSITS AND ADVANCES.			
N. Public Debt.			
Permanent debt ..	341	....	....
Floating debt ..	341	24,00,000	....
Loans from the Central Government ..	341	57,30,000	....
O. Unfunded Debt.			
State Provident Funds ..	341	29,88,000	....
P. Deposits and advances.			
Famine Relief Fund ..	341	5,38,000	....
Appropriation for reduction or avoidance of debt ..	341	....	....
Provincial Road Fund ..	342	13,29,000	....
Depreciation Reserve Fund—Government Presses ..	342	46,000	....
Deposits of depreciation reserves of commercial concerns (Nasik Distillery) ..	342	5,000	....
Deposits of Local Funds ..	342	3,08,47,000	....
Departmental and Judicial Deposits—Civil Deposits ..	343	4,54,34,000	....
Other Accounts ..	343-344	58,24,000	....
Advances repayable ..	343	13,31,000	3,38,000
Permanent advances ..	343	4,000	....
Accounts with foreign Governments and Indian States ..	343	....	....
Suspense accounts ..	343	8,85,000	....
Cheques and Bills ..	345	3,27,92,000	....
Departmental and similar accounts ..	345	60,000	....
Miscellaneous Government Account ..	345	10,93,000	....
R. Loans and advances by Provincial Government ..	345	....	8,46,000
S. Remittances.			
Cash remittances and Adjustments between officers rendering Accounts to the same Accountant General.	345	1,12,08,000	....
Total, Debt Heads ..		14,25,14,000	11,84,000
Total, Disbursements ..		17,42,55,000	9,31,14,300
Closing Balance ..			
Grand Total ..			

1937–1938.	1936–37.			1935–36.		
Total	Distribution of total into		Total.	Distribution of total into		Total.
	Charged.	Voted.		Charged.	Voted.	
5	6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
12,18,08,300	*3,42,92,000*	8,67,95,000	12,10,87,000			
—18,53,300			10,61,000			
2,55,000	*17,000*	2,60,000	2,77,000	*25,131*	4,21,355	4,46,486
1,52,000	*8,000*	1,81,000	1,89,000	*2,612*	96,993	99,605
7,65,000	(*b*)*4,000*	(*b*) 12,92,000	10,53,000	(*c*) *3,562*	(*c*) 6,93,520	5,08,064
4,000	....	3,000	3,000	*166*	3,080	3,246
5,37,000	*27,000*	4,91,000	5,18,000	*—20,583*	5,93,357	5,72,774
—54,000	....	—45,000	—45,000	....	—54,970	—54,970
16,59,000	*56,000*	21,82,000	19,95,000	*10,888*	17,53,335	15,75,205
....	*8,45,000*	....	8,45,000			
24,00,000	....	....	....			
57,30,000	*83,73,000*	....	83,73,000			
29,88,000	....	....	....			
5,38,000	*65,23,000*	....	65,23,000			
....	....	....	....			
13,29,000	*4,73,000*	....	4,73,000			
46,000	*18,000*	....	18,000			
5,000	*20,000*	....	20,000			
3,08,47,000	....	....	....			
4,54,34,000	*54,000*	....	54,000			
58,24,000	*25,28,000*	....	25,28,000			
16,69,000	....	....	....			
4,000	....	....	....			
....	....	....	....			
8,85,000	....	....	....			
3,27,92,000	....	....	....			
60,000	....	....	....			
10,93,000	....	....	....			
8,46,000	....	14,31,000	14,31,000			
1,12,08,000	....	....	....			
14,36,98,000	*1,88,34,000*	14,31,000	2,02,65,000			
26,71,65,300 52,12,700*	*5,31,82,000*	9,04,08,000	14,33,47,000 43,37,000†			
27,23,78,000			14,76,84,000			

(*a*) Distribution of the gross expenditure of Rs. 9,69,000 has been given.
(*b*) Distribution of the gross expenditure of Rs. 12,96,000 has been given.
(*c*) Distribution of the gross expenditure of Rs. 6,97,082 has been given.

*This is exclusive of (*a*) about 62 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (*b*) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India securities, (*c*) 30 lakhs, minimum deposit with the Reserve Bank of India and (*d*) 14 lakhs, treasury balance.

†This is exclusive of (*a*) about 60 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (*b*) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India securities, (*c*) 30 lakhs, minimum deposit with the Reserve Bank of India and (*d*) 14 lakhs, treasury balance. The opening balance for the year 1937-38 adopted at page 5 is different from this figure because the former is based on the actuals available at the time of going to press and not on the nine-monthly revised estimates adopted in this page.

CIVIL BUDGET ESTIMATES OF REVENUE AND RECEIPTS

FOR THE YEAR

1937-38

—	Detailed Account No.	Budget Estimate, 1937–38.	1936–37.	1935–36.
		Rs.	Rs.	Rs.
IV—TAXES ON INCOME OTHER THAN CORPORATION TAX.				
Share of net proceeds assigned to Provinces		....	....	....
V—SALT.				
Share of net proceeds assigned to Provinces		2,000	2,000	3,000
VII—LAND REVENUE.				
Ordinary revenue	VIIA	3,30,78,000	3,23,00,000	3,71,76,594
Sale proceeds of waste lands and redemption of land tax ..		1,66,000	1,27,000	2,21,316
Recoveries on account of survey and settlement charges ..	VIIB	2,50,000	2,75,000	3,46,587
Recoveries of overpayments		7,000	5,000	6,547
Collection of payments for services rendered		36,000	40,000	41,084
Miscellaneous	VIIC	4,80,000	4,80,000	4,66,561
Deduct—Portion of land revenue due to irrigation (*vide* pages 27 and 28), etc., for which capital accounts are kept .. .. *Deduct*—Portion of land revenue due to irrigation (*vide* page 33), etc., for which no capital accounts are kept		—6,12,000	—6,51,000	—6,09,123
Total, Land Revenue ..		3,34,05,000	3,25,76,000	3,76,49,566
Deduct—Refunds		—4,80,000	—3,00,000	—2,14,752
TOTAL ..		3,29,25,000	3,22,76,000	3,74,34,814

DETAILED ACCOUNT No. VII-A.
LAND REVENUE.
Ordinary Revenue.

	Budget Estimate, 1937–38.	1936–37.	1935–36.
Fixed Collections—			
Ordinary fixed revenue	3,14,48,000		3,56,64,630
Fluctuating Collections—			
Miscellaneous land revenue appearing in Tharavbands	16,30,000		15,11,964
TOTAL ..	3,30,78,000	3,23,00,000	3,71,76,594

DETAILED ACCOUNT No. VII-B. LAND REVENUE. **Recoveries on account of Survey and Settlement charges.**	Budget Estimate, 1937–38.	1936–37.	1935–36.
	Rs.	Rs.	Rs.
Recoveries on account of Pot Hissa Survey operations	1,84,000		2,75,996
Recoveries on account of City Survey operations	10,000		33,883
Recoveries on account of cost of boundary marks recoverable from landholders ..	56,000		36,708
TOTAL ..	2,50,000	2,75,000	3,46,587

DETAILED ACCOUNT No. VII-C. LAND REVENUE. **Miscellaneous.**			
Other items	4,47,000		4,48,104
Recoveries of Photozinco Press, Poona	33,000		18,457
TOTAL ..	4,80,000	4,80,000	4,66,561

VIII-PROVINCIAL EXCISE.	Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
COUNTRY SPIRITS	VIII-A	1,49,25,000	1,55,50,000	1,60,66,184
COUNTRY FERMENTED LIQUOR	VIII-B	70,50,000	71,50,000	72,40,517
MALT LIQUORS	VIII-C	9,000	9,000	7,836
WINES AND SPIRITS (FOREIGN LIQUORS OTHER THAN BEER, MEDICATED WINES AND COMMERCIAL SPIRITS)	VIII-D	25,45,000	25,55,000	28,34,723
RECEIPTS FROM COMMERCIAL SPIRITS INCLUDING DENATURED SPIRITS AND MEDICATED WINES		3,40,000	3,35,000	3,35,452
OPIUM	VIII-E	21,53,000	21,66,000	21,50,089
DUTIES ON MEDICINAL AND TOILET PREPARATIONS CONTAINING ALCOHOL, OPIUM, ETC.		2,20,000	2,20,000	2,20,000
HEMP AND OTHER DRUGS	VIII-F	19,48,000	19,64,000	19,86,301
RECEIPTS FROM DISTILLERIES	VIII-G	24,91,000	25,90,000	27,10,992*
FINES, CONFISCATIONS AND MISCELLANEOUS	VIII-H	79,000	1,32,000	89,405
RECOVERIES OF OVERPAYMENTS		....	2,000	598
COLLECTION OF PAYMENTS FOR SERVICES RENDERED		12,000	26,000	3,585
LUMP REDUCTION		−2,00,000†		
TOTAL ..		3,15,72,000	3,26,99,000	3,36,45,682
Deduct—REFUNDS	VIII-K	−3,03,000	−3,02,000	−2,99,097
TOTAL		3,12,69,000	3,23,97,000	3,33,46,585

DETAILED ACCOUNT No. VIII-A.
PROVINCIAL EXCISE.
Country Spirits.

	Budget Estimate, 1937-38.	1936-37.	1935-36.
Still-head duty	88,00,000		96,12,591
Licence fees (*a*)	61,25,000		64,53,593
TOTAL ..	1,49,25,000	1,55,50,000	1,60,66,184

(*a*) Includes vend fees also.

*Includes Rs. 1,945 on account of recoveries of investments in Government commercial undertakings.

†This lump reduction is due to a change in excise policy. As details have not yet been worked out, it has not been possible to distribute the reduction over the different heads.

DETAILED ACCOUNT No. VIII-B. PROVINCIAL EXCISE. Country Fermented Liquor.	Budget Estimate, 1937–38.	1936–37.	1935–36.
	Rs.	Rs.	Rs.
Tree-tax receipts	24,50,000		23,96,710
Licence fees (a)	46,00,000		48,43,807
TOTAL ..	70,50,000	71,50,000	72,40,517

DETAILED ACCOUNT No. VIII-C. PROVINCIAL EXCISE. Malt Liquors.			
Duty on beer manufactured in India	4,000		4,972
Licence fees for sale of beer manufactured in India or elsewhere	5,000		2,864
TOTAL ..	9,000	9,000	7,836

DETAILED ACCOUNT No. VIII-D. PROVINCIAL EXCISE. Wines and Spirits (Foreign liquors other than beer, medicated wines and commercial spirits).			
Duty on Wines and Spirits manufactured in India and classed as Foreign Liquor	8,20,000		8,62,207
Licence fees for the sale of Foreign Liquor generally whether imported or manufactured in India	13,35,000		15,66,143
Excise pass fee on Foreign Liquor	3,90,000		4,06,373
TOTAL ..	25,45,000	25,55,000	28,34,723

(a) Includes vend fees also.

DETAILED ACCOUNT No. VIII-E. PROVINCIAL EXCISE. Opium.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
Cost price of Excise Opium	3,89,000		5,99,972
Gain on sale of Excise Opium	9,22,000		7,01,575
Licence fees (a)	8,42,000		8,48,542
TOTAL ..	21,53,000	21,66,000	21,50,089

DETAILED ACCOUNT No. VIII-F. PROVINCIAL EXCISE. Hemp and other Drugs.	Budget Estimate, 1937-38.	1936-37.	1935-36.
Duty on Ganja	9,30,000		9,51,033
Duty on Bhang	37,000		38,400
Duty on Charas	3,00,000		3,31,920
Licence fees (including warehouse dues) (a)	6,81,000		6,64,948
TOTAL ..	19,48,000	19,64,000	19,86,301

(a) Includes vend fees also.

DETAILED ACCOUNT No. VIII-G. PROVINCIAL EXCISE. Receipts from Distilleries.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
SUMMARY.			
GOVERNMENT DISTILLERIES.			
Dhadgaon Distillery	50,100	55,000	50,796
Nasik Distillery	24,29,200	25,33,000	26,58,251
PRIVATE DISTILLERIES.			
Chowka Distillery	11,700	2,000	....
TOTAL	24,91,000	25,90,000	27,09,047
DHADGAON DISTILLERY.			
Sale proceeds of spirits	50,000		50,777
Miscellaneous receipts	100		19
TOTAL	50,100	55,000	50,796
NASIK DISTILLERY.			
Sale proceeds of spirits	23,00,000		24,86,554
Coopering receipts	29,000		29,054
Miscellaneous receipts	1,00,200		1,42,643
TOTAL	24,29,200	25,33,000	26,58,251
CHOWKA DISTILLERY.			
Sale proceeds of spirits	11,400		....
Miscellaneous receipts	300		....
TOTAL	11,700	2,000	....

DETAILED ACCOUNT No. VIII-H. PROVINCIAL EXCISE. Fines, Confiscations and Miscellaneous.	Budget Estimate, 1937-38.	1936-37.	1935-36.
Fines and forfeitures	29,000		32,564
Miscellaneous	50,000		56,211
Gain on liquor (contract supply area)	....		630
TOTAL	79,000	1,32,000	89,405

DETAILED ACCOUNT No. VIII-K. PROVINCIAL EXCISE. *Deduct*—Refunds.	Budget Estimate, 1937-38.	1936-37.	1935-36.
Excise receipts in the Presidency proper	—3,00,000		—2,95,704
Excise receipts at Nasik Distillery	—3,000		—3,393
TOTAL	—3,03,000	—3,02,000	—2,99,097

IX.—STAMPS.	Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
A-Non-Judicial—				
Stamp duties on bills of exchange, cheques and other commercial documents	IXA	18,64,000	21,09,000	19,33,174
Sale of other non-judicial stamps	IXB	48,70,000	46,82,000	51,42,476
Duty on impressing documents	IXC	2,43,000	3,03,000	3,57,310
Fines and penalties	....	25,000	25,000	31,821
Miscellaneous	IXD	25,000	70,000	50,667
Total A Non-judicial stamps ..	....	70,27,000	71,89,000	75,15,448
Deduct—Refunds ..	....	—75,000	—72,000	—95,742
TOTAL ..	....	69,52,000	71,17,000	74,19,706
B-Judicial—				
Court fees—				
Court fees realised in stamps	....	71,21,000	74,36,000	69,45,460
Deduct—Refunds	....	—1,00,000	—1,00,000	—89,844
Sale of stamps	....	....	....	....
Fines and penalties	....	5,800	1,000	814
Miscellaneous	IXE	200	1,000	1,171
Total B—Judicial Stamps ..	....	70,27,000	73,38,000	68,57,601
GRAND TOTAL ..	....	1,39,79,000	1,44,55,000	1,42,77,307

DETAILED ACCOUNT No. IX-A.

STAMPS.

Stamp Duties on Bills of Exchange, cheques and other Commercial documents.

Impressed Stamps—			
Bills of lading	1,00,000	1,10,000	97,111
Hundi stamped papers	71,000	97,000	81,168
Special Impressed Labels—			
Hundies or Bills of exchange denoted with special adhesive stamps ..	2,90,000	3,83,000	2,75,874
Insurance policies	2,000	1,000	19,063
Insurance stamps	2,10,000	2,52,000	2,10,130
Foreign Bills Stamps—			
Foreign bills	2,60,000	2,33,000	2,83,865
Share transfers stamps	8,51,000	9,17,000	8,76,308
Agreement stamps	5,000	4,000	6,228
Brokers' notes stamps	75,000	1,12,000	83,427
TOTAL ..	18,64,000	21,09,000	19,33,174

	Budget Estimate, 1937-38.	1936-37.	1935-36.
DETAILED ACCOUNT No. IX-B.			
STAMPS.			
Sale of other non-Judicial Stamps.	Rs.	Rs.	Rs.
Impressed Stamps—			
Impressed stamp papers	25,12,000	23,24,000	25,38,603
Special Impressed (Adhesive) Labels—			
Advocates, Vakils and Attorneys (High Court)	55,000	64,000	60,500
Unstamped documents	15,00,000	15,53,000	18,24,757
Foreign Bill Stamps—			
Notarial	5,000	4,000	5,146
Entertainment duty	....	....	....
Other non-Judicial revenue stamps	7,98,000	7,37,000	7,13,470
TOTAL ..	48,70,000	46,82,000	51,42,476

DETAILED ACCOUNT No. IX-C			
STAMPS.			
Duty on Impressing Documents.			
Duty on embossing receipts and other stamps	18,000	23,000	21,136
Duty on embossing two-anna stamps on forms of agreements and contracts ..	10,000	22,000	24,865
Duty on documents voluntarily brought for adjudication (section 31, Act II of 1899)	1,26,000	1,28,000	2,44,189
Duty on unstamped or insufficient stamped documents levied under Chapter IV of Act II of 1899	88,000	1,29,000	64,962
Other Items	1,000	1,000	2,158
TOTAL ..	2,43,000	3,03,000	3,57,310

DETAILED ACCOUNT No. IX-D			
STAMPS.			
Miscellaneous.			
Composition of stamp duty	20,000	67,000	43,220
Adjudication fees	2,000	2,000	2,220
Other items	3,000	1,000	5,227
TOTAL ..	25,000	70,000	50,667

DETAILED ACCOUNT No. IX-E			
STAMPS—(Judicial).			
Miscellaneous.			
Composition of stamp duty	....	....	6
Adjudication fees	20	300	....
Other items	180	700	1,165
TOTAL ..	200	1,000	1,171

X-FOREST.	Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government agency	XA	11,25,000	12,44,000	13,71,892
II.—Timber and other produce removed from the forests by consumers or purchasers	XB	28,01,000	33,23,000	35,51,493
III.—Drift and waif wood and confiscated forest produce.	....	2,000	2,000	1,794
IV.—Revenue from forests not managed by Government ..	XC	14,000	14,000	10,978
V.—Miscellaneous	XD	2,75,000	2,71,000	2,85,174
VI.—Receipts in England	....	....	....	....
VII.—Loss or gain by Exchange	....	....	....	....
	TOTAL ..	42,17,000	48,54,000	52,21,331
	Deduct—Refunds ..	—11,000	—15,000	—11,302
	TOTAL ..	42,06,000	48,39,000	52,10,029

DETAILED ACCOUNT No. X-A
FOREST.
Timber, etc., removed from the Forests by Government Agency.

	Budget Estimate, 1937-38.	1936-37.	1935-36.
(a) Timber	9,91,000		
(b) Firewood and charcoal	24,000		
(c) Bamboos	....		
(d) Sandalwood	1,09,000		
(e) Grass and other minor produce	1,000		
TOTAL ..	11,25,000	12,44,000	13,71,892

DETAILED ACCOUNT No. X-B
FOREST.
Timber, etc., removed from the Forests by Consumers or Purchasers.

	Budget Estimate, 1937-38.	1936-37.	1935-36.
(a) Timber	21,80,000		
(b) Firewood and charcoal	2,50,000		
(c) Bamboos	88,000		
(d) Grazing and fodder grass	1,88,000		
(e) Other minor produce	95,000		
TOTAL ..	28,01,000	33,23,000	35,51,493

DETAILED ACCOUNT No. X-C
FOREST.
Revenue from Forest not managed by Government.

	Budget Estimate, 1937-38.	1936-37.	1935-36.
(a) Duty on foreign timber and other forest produce	12,000		
(b) Revenue from shared and private forests	2,000		
TOTAL ..	14,000	14,000	10,978

DETAILED ACCOUNT No. X-D
FOREST.
Miscellaneous.

	Budget Estimate, 1937-38.	1936-37.	1935-36.
(a) Fines and forfeitures	20,000		
(b) Refunds	1,000		
(c) Other sources	2,50,000		
(d) Recoveries of establishment charges	4,000		
TOTAL ..	2,75,000	2,71,000	2,85,174

XI-REGISTRATION.	Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
Fees for registering documents		14,62,000	14,62,000	15,15,224
Fees for copies of registered documents		32,000	32,000	31,825
Miscellaneous	IXA	13,000	13,000	14,461
Receipts in England		....	....	....
Loss or gain by Exchange		....	....	....
TOTAL ..		15,07,000	15,07,000	15,61,510
Deduct—Refunds ..		—4,000	— 4,000	— 2,925
TOTAL ..		15,03,000	15,03,000	15,58,585

DETAILED ACCOUNT No. XI-A.
REGISTRATION.
Miscellaneous.

Fines and penalties	7,000	7,000	
Fees for authentication of Powers of attorney	2,000	2,000	
Other items	4,000	4,000	
TOTAL ..	13,000	13,000	14,461

XII-RECEIPTS UNDER MOTOR VEHICLES TAXATION ACTS.	Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
RECEIPTS UNDER THE INDIAN MOTOR VEHICLES TAXATION ACT ..	XIIA	3,75,000	3,75,000	13,26,127
RECEIPTS UNDER THE PROVINCIAL MOTOR VEHICLES TAXATION ACT ..		34,50,000	33,66,000	17,756
Total ..		38,25,000	37,41,000	13,43,883
Deduct—REFUNDS ..	XIIB	– 52,000	—50,000	—3,175
TOTAL ..		37,73,000	36,91,000	13,40,708

DETAILED ACCOUNT No. XIIA.
RECEIPTS UNDER MOTOR VEHICLES TAXATION ACTS.
Receipts under the Indian Motor Vehicles Taxation Act.

Bombay city	2,40,000	2,40,000	†
Presidency proper	1,35,000	1,35,000	†
TOTAL ..	3,75,000	3,75,000	13,26,127

DETAILED ACCOUNT No. XIIB.
RECEIPTS UNDER MOTOR VEHICLES TAXATION ACTS.
Deduct—Refunds.

Indian Motor Vehicles Taxation Act—			
Bombay city	– 800		—2,943
Presidency proper	– 1,200		—232
Provincial Motor Vehicles Taxation Act	– 50,000		....
TOTAL ..	– 52,000	—50,000	—3,175

†Figures are not separately available.

XIII—OTHER TAXES AND DUTIES.	Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
A.—Taxes on Luxuries including taxes on Entertainments, Amusements, Betting and Gambling	XIIIA	18,42,000	19,24,000	17,15,360
B.—Receipts from Electricity Duties		10,00,000	9,75,000	9,69,173
C.—Receipts from Tobacco Duties	XIIIB	18,91,000	18,91,000	18,99,437
TOTAL ..		47,33,000	47,90,000	45,83,970

DETAILED ACCOUNT No. XIII-A.
OTHER TAXES AND DUTIES.
Taxes on Luxuries including taxes on Entertainments, Amusements, Betting and Gambling.

	Budget Estimate, 1937-38.	1936-37.	1935-36.
Entertainment Tax	7,80,000	7,65,000	7,91,988
Betting Tax—			
Totalisator	8,95,000	11,66,000	9,30,892
Book-makers	1,74,000		
Total ..	18,49,000	19,31,000	17,22,880
Deduct—Refunds ..	−7,000	−7,000	−7,520
TOTAL ..	18,42,000	19,24,000	17,15,360

DETAILED ACCOUNT No. XIII-B.
OTHER TAXES AND DUTIES.
Receipts from Tobacco Duties.

	Budget Estimate, 1937-38.	1936-37.	1935-36.
Receipts under the Tobacco Duty (Town of Bombay) Amendment Act, 1932 ..	16,75,000	16,75,000	16,76,080
Receipts under the Bombay (District) Tobacco Act, 1933	2,40,000	2,40,000	2,38,401
Total ..	19,15,000	19,15,000	19,14,481
Deduct—Refunds .. Bombay city ..	−20,000	−19,000	−14,549
Deduct—Refunds .. Presidency proper ..	−4,000	−5,000	−495
TOTAL ..	18,91,000	18,91,000	18,99,437

XVII-Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept	Budget Estimate, 1937-38.	1936-37.	1935-36.
A-IRRIGATION WORKS.	Rs.	Rs.	Rs.
(1) Productive.			
Direct Receipts.			
1. Water rates	20,000	28,000	24,441
2. Owners' rates	......	....	....
3. Water supply of towns	45,000	55,000	46,580
4. Sales of water	61,000	65,000	59,031
5. Plantations	......	....	....
6. Other canal produce	4,000	5,000	4,828
7. Water power	......	....	....
8. Navigation	......	....	....
9. Rents of buildings	100	100	50
10. Fines	500	....	....
11. Miscellaneous—			
(*i*) Sale of the right of fishing	1,000	1,000	741
(*ii*) Tank-bed cultivation	200	100	21
(*iii*) Rents of P. W. lands	......	....	12
(*iv*) Other miscellaneous revenue	400	800	1,069
12. Recoveries of expenditure	......	....	....
13. *Deduct*—Refunds	—200	....	— 75
Total ...	1,32,000	1,55,000	1,36,698
Indirect Receipts.			
14. Portion of land revenue due to works (*a*)	10,000	12,000	9,428
Total, Gross Revenue ...	1,42,000	1,67,000	1,46,126
Deduct—			
15. (1) Working Expenses	23,600	23,600	23,018
16. (2) Collection charges in the Civil Department—			
In respect of Land Revenue due to Irrigation (*a*)	1,000	1,000	943
In respect of Direct Receipts (*a*)	3,000	3,000	2,586
Total ...	27,600	27,600	26,547
17. Net Revenue—(1) Productive	1,14,400	1,39,400	1,19,579
(2) Unproductive.			
Direct Receipts.			
18. Water rates	23,93,000	23,25,000	23,30,398
19. Owners' rates	......	....	....
20. Water supply of towns	1,94,000	1,75,000	1,91,497
21. Sales of water	29,000	36,000	30,285
22. Plantations	10,000	12,000	7,773
23. Other canal produce	31,000	33,000	34,583
24. Water power	14,000	14,000	14,313
25. Navigation	1,000	1,000	688
26. Rents of buildings	19,900	24,000	22,188
27. Fines	500	1,000	303
28. Recoveries of expenditure	......	....	54
Carried over ...	26,92,400	26,21,000	26,32,082

(*a*) See page 15.

XVII-Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—*contd.*	Budget Estimate, 1937-38.	1936-37.	1935-36.
A-IRRIGATION WORKS—*concld.*	Rs.	Rs.	Rs.
(2) Unproductive—*concld.*			
Direct Receipts—concld.			
Brought forward ...	26,92,400	26,21,000	26,32,082
29. Miscellaneous—			
(i) Sale of the right of fishing	2,500	3,100	2,801
(ii) Tank bed cultivation	18,600	11,100	15,385
(iii) Rents of P. W. lands	900	1,000	512
(iv) Other miscellaneous revenue	10,400	24,800	16,206
30. *Deduct*—Refunds	—5,800	—6,000	—11,428
Total ...	27,19,000	26,55,000	26,55,558
Indirect Receipts.			
31. Portion of land revenue due to works(*a*)	14,000	13,000	14,798
Total, Gross Revenue ...	27,33,000	26,68,000	26,70,356
32. *Deduct*—(1) Working Expenses	13,62,400	14,79,400	16,30,061
33. (2) Collection charges in the Civil Department— In respect of Land Revenue due to Irrigation (*a*) ...	1,000	1,000	1,398
In respect of Direct Receipts (*a*)	42,000	42,000	44,093
Total ...	14,05,400	15,22,400	16,75,552
Net Revenue—(2) Unproductive ...	13,27,600	11,45,600	9,94,804
Grand Total ...	14,42,000	12,85,000	11,14,383

(*a*) See page 15.

XVII-Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.		Budget Estimate, 1937-38.	1936-37.	1935-36.
A.—Irrigation Works.		Rs.	Rs.	Rs.
WORKING EXPENSES.				
Productive—				
I—Extensions and improvements ...		1,500	......	....
II—Maintenance and repairs ...		10,600	10,900	10,438
III—Establishment—				
A—Ordinary ...	*Charged* ...	*1,200*	*1,400*	*1,378*
	Voted ...	4,300	5,300	5,285
B—Special ...	*Charged* ...	......	......	*52*
	Voted ...	5,400	5,300	5,210
C—Pensionary charges ...	*Charged* ...	*100*	*100*	*103*
	Voted ...	300	400	396
IV—Tools and plant ...		200	200	156
V—Suspense ...		......	......	....
VI—*Deduct*—Recoveries on revenue account ...		......	......	....
VII—*Deduct*—English cost of stores ...		......	......	....
VIII—Loss or gain by exchange ...		......	......	....
IX—Charges in England—Establishment ...		......	......	....
Stores for India ...		......	......	....
	Total ...	23,600	23,600	23,018
	Charged ...	*1,300*	*1,500*	*1,533*
	Voted ...	22,300	22,100	21,485
(2) **Unproductive—**				
I—Extensions and improvements ...		1,59,500	1,57,900	67,604
II—Maintenance and repairs ...		5,65,200	5,95,100	6,53,491
III—Establishment—				
A—Ordinary ...	*Charged* ...	*69,600*	*86,900*	*1,08,121*
	Voted ...	2,58,100	3,24,200	4,85,119
B—Special ...	*Charged* ...	......	......	*4,104*
	Voted ...	2,73,400	2,71,600	2,57,207
C—Pensionary charges ...	*Charged* ...	*5,600*	*6,600*	*8,109*
	Voted ...	20,700	24,300	36,384
IV—Tools and plant ...		10,800	12,800	9,922
V—Suspense ...		......	......	....
VI—*Deduct*—Recoveries on revenue account ...		......	......	....
VII—*Deduct*—English cost of stores ...		......	—360	—2,931
VIII—Loss or gain by exchange ...		......	—2	—15
IX—Charges in England—Establishment ...		......	......	....
Stores for India ...		......	362	2,946
Rounding ...	*Charged* ...	*—500*	......	....
	Total ...	13,62,400	14,79,400	16,30,061
	Charged ...	*74,700*	*93,500*	*1,20,334*
	Voted ...	12,87,700	13,85,900	15,09,727

XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—*concld.*		Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
A—Irrigation Works—*concld.*					
WORKING EXPENSES—*concld.*					
Total, Productive and Unproductive					
I—Extensions and improvements		XVII-I	1,61,000	1,57,900	67,604
II—Maintenance and repairs		XVII-II	5,75,800	6,06,000	6,63,929
III—Establishment—					
A—Ordinary	*Charged* ...		*70,800**	*88,300*	*1,09,499*
	Voted ...		2,62,400	3,29,500	4,90,404
B—Special	*Charged* ...		......	......	*4,156*
	Voted ...	XVII-IIIB	2,78,800	2,76,900	2,62,417
C—Pensionary charges	*Charged* ...		*5,700*	*6,700*	*8,212*
	Voted ...		21,000	24,700	36,780
IV—Tools and plant			11,000	13,000	10,078
V—Suspense			......	......	....
VI—*Deduct*—Recoveries on revenue account			......	......	....
VII—*Deduct*—English cost of stores			......	—360	—293
VIII—Loss or gain by exchange			......	—2	—15
IX - Charges in England—					
Establishment			......	......	....
Stores for India			......	362	2,946
Rounding	*Charged* ...		*—500*	......	....
	Voted ...		......	......	....
	Total ...		13,86,000	15,03,000	16,53,079
	Charged ...		*76,000*	*95,000*	*1,21,867*
	Voted ...		13,10,000	14,08,000	15,31,212

* For the purposes of Appropriation Accounts, these charges will be watched under the head "50, Civil Works" *vide* foot-note on page 282.

DETAILED ACCOUNT No. XVII-I. Extensions and Improvements.	Total estimated cost.	Expenditure to end of 1936-37.	Budget Estimate, 1937-38.	1936-37.	1935-36.
(1) PRODUCTIVE.					
Discretionary Grant.	Rs.	Rs.	Rs.	Rs.	Rs.
Central Circle	......	......	1,500		
Total ...	......	......	1,500		
(2) UNPRODUCTIVE.					
New Works.					
Provision of needle valves and dispersers to the Wilson Dam at Bhandardara (Pravara River Works Project) in the Ahmednagar Division, Deccan Irrigation Circle	30,000	......	30,000		
Survey and preparation of plans and estimates for a drainage scheme on water course No. 34, distributory No. 9—Pravara Left Bank Canal—Pravara River Works Project—Irrigation Research Division—Deccan Irrigation Circle..	3,735	....	3,700		
Works in progress.					
Survey and preparation of plans and estimates for drainage schemes for the Belapur Company's Extension Area—Pravara River Works Project—Irrigation Research Division—Deccan Irrigation Circle	9,290	6,392	2,900		
Survey and preparation of plans and estimates for the drainage schemes for the Phaltan Sugar Works Extension Area—Nira Right Bank Canal—Irrigation Research Division—Deccan Irrigation Circle	10,512	8,469	2,000		
Acquisition of lands for the gaothans of Shivare, Sunderpur and Jalgaon villages—Godavari Canals—Nasik Irrigation Division—Deccan Irrigation Circle	12,000	4,000	8,000		
Remodelling of the Pravara Left Bank Canal from mile 0 to 16/5, Pravara River Works Project—Ahmednagar Division—Deccan Irrigation Circle	1,93,718	75,000	1,00,000		
Discretionary Grant.					
Northern Cirlce	......	......	1,000		
Deccan Irrigation Circle	......	......	10,000		
Central Circle	......	......	930		
Southern Circle	......	......	970		
Total ...	......	......	1,59,500		
Grand Total ...	......	......	1,61,000	1,57,900	67,604

DETAILED ACCOUNT No. XVII-II. Maintenance and Repairs.	Budget Estimate, 1937-38.	1936-37.	1935-36.
(1) Productive.			
Southern Circle	1,300		
Central Circle	9,300		
Total ...	10,600		
(2) Unproductive.			
Deccan Irrigation Circle	4,46,400		
Northern Circle	39,600		
Central Circle	66,900		
Southern Circle	12,300		
Total ...	5,65,200		
Grand Total ...	5,75,800	6,06,000	6,63,929

DETAILED ACCOUNT No. XVII—III-B. ESTABLISHMENT.	Strength, 1937–38.	Budget Estimate 1937-38.	1936–37.	1935-36.
		Rs.	Rs.	Rs.
(1) PRODUCTIVE.				
VII.—Revenue Establishment.				
Central Circle.				
(b) Pay of Establishment— Temporary establishment ... ... Voted ...		5,100		
(c) Allowances, etc.— Travelling allowance ... ... Voted ...		200		
Total—Central Circle—Voted ...		5,300		
Share of expenditure on retrenched personnel debitable to the Irrigation Branch ... ... Voted ...		100		
Total—VII.—Revenue Establishment—Productive—Voted ...		5,400		
(2) UNPRODUCTIVE.				
VII.—Revenue Establishment.				
Central Circle.				
(b) Pay of Establishment—				
Measurer	1	655		
Temporary establishment		17,645		
Total—Voted ...		18,300		
(c) Allowances, etc.— Travelling allowance ... ... Voted ...		800		
Probable savings ... ... Voted ...		– 400		
Total—Central Circle—Voted ...		18,700		
Southern Circle.				
(b) Pay of Establishment— Temporary establishment ... ... Voted ...		5,700		
(c) Allowance, etc.— Travelling allowance ... ... Voted ...		100		
Total—Southern Circle—Voted ...		5,800		
Deccan Irrigation Circle.				
(b) Pay of Establishment— Temporary establishment ... ... Voted ...		2,31,800		
(c) Allowances, etc.— Travelling allowance ... ... Voted ...		19,000		
Probable savings ... ... Voted ...		– 3,300		
Total—Deccan Irrigation Circle—Voted ...		2,47,500		
Share of expenditure on retrenched personnel debitable to the Irrigation Branch ... ... Voted ...		1,900		
Total—VII.—Revenue Establishment—Unproductive ... Voted ...		2,7 3,900		
Lump cut under allowances .. .. .. Voted ..		–500		
Grand Total ... Voted ...		2,78,800	2,76,900	2,66,573

XVIII-IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
A—IRRIGATION WORKS.			
(1) Works for which neither Capital nor Revenue Accounts are kept.			
1. Water rates	40,000	44,000	52,795
2. Owners' rates	......	....	....
3. Water-supply of towns	......	....	....
4. Sales of water	3,000	5,000	2,758
5. Plantations	100	100	128
6. Other canal produce	8,000	6,800	8,827
7. Water power	......	....	....
8. Navigation	......	....	....
9. Rents of buildings	800	1,800	1,796
10. Fines	100	....	134
11. Recoveries of expenditure	......	....	2
12. Miscellaneous—			
(i) Sale of the right of fishing	200	100	172
(ii) Tank bed cultivation	6,500	4,500	7,063
(iii) Rents of P. W. lands	100	100	51
(iv) Other miscellaneous revenue	1,200	2,600	1,399
13. Portion of Land Revenue due to non-commercial Irrigation Works (a)	6,35,000	6,73,000	6,33,917
14. *Deduct*—Refunds	......	....	— 305
Total ...	6,95,000	7,38,000	7,08,737
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.			
(1) Works for which neither Capital nor Revenue Accounts are kept.			
15. Rents of buildings	200	200	22
16. Plantations	12,700	13,000	14,496
17. Other canal produce	......	300	252
18. Miscellaneous	100	500	759
Total ...	13,000	14,000	15,529
Grand Total ...	7,08,000	7,52,000	7,24,266

(a) See page 15.

XX-INTEREST.	Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
Interest on loans and advances by the Provincial Government ..	XX-A	74,88,000	92,74,000	....
Interest on arrears of revenue		50,000	50,000	....
Interest realised on investments of provincial balances ..		29,000	....	....
Miscellaneous		6,000	14,000	....
TOTAL ..		75,73,000	93,38,000	....
Deduct—Refunds ..		—2,000	— 2,000	....
TOTAL ..		75,71,000	93,36,000	....

DETAILED ACCOUNT No. XX-A.

INTEREST.

Interest on loans and advances by the Provincial Government.

	Budget Estimate, 1937-38.	1936-37.	1935-36.
Interest on loans to Presidency Corporations—			
Bombay Port Trust	....	15,49,000	....
Bombay Municipality	35,87,000	37,17,000	....
Bombay Municipality—Improvement account	31,30,000	32,30,000	....
Bombay Municipality—Vehar water works loan	52,000	....	....
Interest on loans to municipal and other public Corporations (excluding Presidency Corporations)	1,38,000	1,75,000	....
Interest on loans to land-holders and other notabilities	3,000	....	....
Interest on advances to cultivators	3,50,000	3,50,000	....
Interest on loans to co-operative credit societies	1,000	1,000	....
Interest on loans to co-operative credit societies under the Land Improvement Loans Act	12,000	13,000	....
Interest on advances to Government Servants	20,000	15,000	....
Interest on miscellaneous loans and advances	1,95,000	2,24,000	....
TOTAL ..	74,88,000	92,74,000	....

XXI-ADMINISTRATION OF JUSTICE.	Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
SALE-PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY ..	....	30,000	48,000	31,081
COURT-FEES REALISED IN CASH	XXI-A	61,000	65,000	78,228
GENERAL FEES, FINES AND FORFEITURES	XXI-B	10,48,000	10,00,000	10,67,261
PLEADERSHIP AND MUKHTEARSHIP EXAMINATION FEES ..	....	16,000	16,000	16,739
MISCELLANEOUS FEES AND FINES	XXI-C	4,73,000	4,58,000	4,88,474
MISCELLANEOUS		47,000	81,000	60,285
RECOVERIES OF OVERPAYMENTS		3,000	3,000	4,670
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ..		27,000	14,000	17,568
RECEIPTS IN ENGLAND		....	....	....
LOSS OR GAIN BY EXCHANGE		....	....	....
TOTAL ..		17,05,000	16,85,000	17,64,306
Deduct—REFUNDS ..		—76,000	—1,24,000	—1,12,696
TOTAL ..		16,29,000	15,61,000	16,51,610

DETAILED ACCOUNT No. XXI-A.
ADMINISTRATION OF JUSTICE.
Court-fees realised in Cash.

Pocess-servers' fees	1,100		
Recoveries in pauper suits	25,900		
Other items	34,000		
TOTAL ..	61,000	65,000	78,228

DETAILED ACCOUNT No. XXI-B.
ADMINISTRATION OF JUSTICE.
General Fees, etc.

Fees of the office of the Insolvency Registrar	47,000		
Fees of the High Court	3,000		
Sheriff's fees	51,000		
Fees of the district and subordinate courts	28,000		
Fines by Civil and Sessions Courts	19,000		
Magisterial fines	8,32,000		
Fines realised through the societies for the prevention of cruelty to animals	44,000		
Other items	24,000		
TOTAL	10,48,000	10,00,000	10,67,261

DETAILED ACCOUNT No. XXI-C.
ADMINISTRATION OF JUSTICE.
Miscellaneous Fees and Fines.

Fees of the Court Receiver and Liquidator	1,90,000		
Fees of the Administrator General and Official Trustee	62,000		
Fees of the Official Assignee	54,000		
Cash receipts of record-rooms in offices which are charged to law and justice ..	1,20,000		
Fines recovered by Government officers under Act XXVI of 1881	4,000		
Other items	43,000		
Fees or expenses in civil and criminal courts for travelling and subsistence allowance, etc.	....		
TOTAL	4,73,000	4,58,000	4,88,474

XXII-JAILS AND CONVICT SETTLEMENTS.	Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
JAILS	XXII-A	2,02,000	2,09,000	1,28,574
JAIL MANUFACTURES—				
SALE-PROCEEDS OF JAIL MANUFACTURES		2,69,000	2,65,000	2,63,041
RECOVERIES OF OVERPAYMENTS		1,000	1,000	2,121
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ..		1,000		673
RECEIPTS IN ENGLAND		....	80	1,719
LOSS OR GAIN BY EXCHANGE		....	....	—9
Rounding		....	—80	....
TOTAL ..		4,73,000	4,75,000	3,96,119
Deduct—REFUNDS .. { JAILS .. ; CRIMINAL TRIBES SETTLEMENTS }		—1,000	—1,000	—602
TOTAL ..		4,72,000	4,74,000	3,95,517

DETAILED ACCOUNT No. XXII-A.
JAILS AND CONVICT SETTLEMENTS.
Jails.

	Budget Estimate, 1937-38.	1936-37.	1935-36.
Hire o fconvicts	62,000		
Recoveries of transportation and jail charges from Indian States and Sind	94,000		
Miscellaneous	27,000		
Receipts on account of Criminal Tribes Settlements	16,000		
Recoveries from native states and Sind towards maintenance of their Criminal Tribes in British Settlement	3,000		
TOTAL ..	2,02,000	2,09,000	1,28,574

XXIII-POLICE.	Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
CONTRIBUTIONS FOR RAILWAY POLICE ..		4,05,000	1,72,000	1,71,405
POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COMPANIES, ETC. ..		5,000	7,000	4,646
RECOVERIES ON ACCOUNT OF PRESIDENCY POLICE ..	XXIIIA	3,40,000	3,40,000	3,41,335
CASH RECEIPTS UNDER THE ARMS ACT ..		36,000	36,000	35,773
FEES, FINES AND FORFEITURES ..	XXIIIB	71,000	71,000	61,770
RECOVERIES OF OVERPAYMENTS ..		7,000	7,000	7,552
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ..		39,000	37,000	6,767
MISCELLANEOUS ..	XXIIIC	24,000	19,000	18,484
RECEIPTS IN ENGLAND ..		....	....	2,986
LOSS OR GAIN BY EXCHANGE ..		....	....	—17
TOTAL ..		9,27,000	6,89,000	6,50,701
Deduct—REFUNDS ..		—1,000	—1,000	—584
TOTAL ..		9,26,000	6,88,000	6,50,117

DETAILED ACCOUNT No. XXIII-A.
POLICE.
Recoveries on account of Presidency Police.

Cattle pounds ..	15,000	15,000	14,924
Fees recoverable for licenses granted under the Police Act ..	50,000	49,000	49,094
Miscellaneous ..	2,70,000	2,71,000	2,72,793
Cash receipts under the Petroleum Act ..	5,000	5,000	4,524
TOTAL ..	3,40,000	3,40,000	3,41,335

DETAILED ACCOUNT No. XXIII-B.
POLICE.
Fees, Fines and Forfeitures.

Cash receipts under the Petroleum Act VIII of 1881 ..	27,000	27,000	27,145
Miscellaneous ..	14,000	14,000	13,626
Fees from State candidates at Police Training School ..	30,000	30,000	20,999
TOTAL ..	71,000	71,000	61,770

DETAILED ACCOUNT No. XXIII-C.
MISCELLANEOUS.

District Police.			
Other items ..	19,000	14,000	13,629
Miscellaneous ..	1,000	1,000	917
Ordnance stores returned by the Police department ..	4,000	4,000	3,938
TOTAL ..	24,000	19,000	18,484

XXVI.—EDUCATION.	Detailed Account No.	Budget Estimate, 1937–38.	1936–37.	1935–36.
		Rs.	Rs.	Rs.
A.—University—				
FEES, GOVERNMENT ARTS COLLEGES	XXVI-A	4,30,300	4,05,000	4,14,538
FEES, GOVERNMENT PROFESSIONAL COLLEGES	XXVI-B	2,45,400	2,57,000	2,46,194
Total ..		6,75,700	6,62,000	6,60,732
B.—Secondary—				
FEES, GOVERNMENT SECONDARY SCHOOLS		2,98,000	2,86,000	3,06,113
C.—Primary—				
FEES, GOVERNMENT PRIMARY SCHOOLS		....	....	....
D.—Special—				
FEES AND OTHER RECEIPTS, GOVERNMENT SPECIAL SCHOOLS ..	XXVI-C	55,700	53,000	42,852
E.—General—				
CONTRIBUTIONS		7,200	7,000	173
INCOME FROM ENDOWMENTS		1,84,400	1,78,000	1,72,284
RECOVERIES OF OVERPAYMENTS		1,40,000	1,40,000	2,26,138
COLLECTION OF PAYMENTS FOR SERVICES RENDERED		8,000	8,000	8,833
MISCELLANEOUS	XXVI-D	1,48,000	1,40,000	1,39,745
Total—General ..		4,87,600	4,73,000	5,47,173
Receipts in England		....	....	4
Loss or gain by exchange		....	....	....
Total ..		15,17,000	14,74,000	15,56,874
Deduct—REFUNDS ..		—3,000	—2,000	—4,596
TOTAL ..		15,14,000	14,72,000	15,52,278

DETAILED ACCOUNT No. XXVI-A.
EDUCATION.
A.—University—Fees, Government Arts Colleges.

Science College		43,000	43,000	43,319
Other Arts Colleges		3,87,300	3,62,000	3,71,219
TOTAL ..		4,30,300	4,05,000	4,14,538

DETAILED ACCOUNT No. XXVI-B. EDUCATION. A.—University—Fees, Government Professional Colleges.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
Fees, Government Professional Colleges—			
Law College	70,000	71,500	74,265
Engineering College (including workshop receipts)	86,000	92,700	86,049
College of Commerce	87,000	91,000	83,480
Training College for Secondary Teachers	2,400	1,800	2,400
TOTAL ..	2,45,400	2,57,000	2,46,194

DETAILED ACCOUNT No. XXVI-C. EDUCATION. D.—Special.			
Fees and other receipts, Government Special Schools—			
Workshops receipts	500	500	480
School of Art	43,000	40,500	36,487
Training Schools	12,200	12,000	5,885
TOTAL ..	55,700	53,000	42,852

DETAILED ACCOUNT No. XXVI-D. EDUCATION. General.			
Miscellaneous—			
Examination fees	1,36,000	1,28,000	1,26,716
Other items	12,000	12,000	13,029
TOTAL ..	1,48,000	1,40,000	1,39,745

XXVII.—MEDICAL.	Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
Medical School and college fees		2,30,000	2,30,000	2,24,640
Hospital receipts	XXVII-A	2,25,000	2,25,000	2,13,470
Mental hospital receipts	XXVII-B	1,75,000	1,75,000	2,00,934
Sale of medicines		1,000	3,000	624
Contributions	XXVII-C	7,10,000	7,06,000	6,92,952
Income from endowments		22,000	23,000	21,539
Recoveries of overpayments		18,000	14,000	12,602
Collection of payments for services rendered		8,000	14,000	13,555
Miscellaneous	XXVII-D	17,000	24,000	20,293
Receipts in England		....	1,440	2,301
Loss or gain by exchange			—7	—12
Rounding			—433	
TOTAL		14,06,000	14,15,000	14,02,898
Deduct—Refunds		—6,000	—13,000	—6,751
TOTAL		14,00,000	14,02,000	13,96,147

DETAILED ACCOUNT No. XXVII-A.
MEDICAL.
Hospital Receipts.

Receipts on account of leper asylums	....		163
Receipts from paying patients	1,95,600		1,87,769
Nursing fees	10,000		21,073
Other items	5,000		168
Nursing Establishment, Cama and Abless Hospitals	14,400		4,297
TOTAL	2,25,000	2,25,000	2,13,470

DETAILED ACCOUNT No. XXVII-B
MEDICAL.
Mental Hospital Receipts.

Receipts on account of maintenance of non-pauper patients	1,67,000		1,82,149
Other items	4,500		5,675
Recoveries for the maintenance of insanes from other provinces and states	3,500		13,110
TOTAL	1,75,000	1,75,000	2,00,934

DETAILED ACCOUNT No. XXVII-C.
MEDICAL.
Contributions.

Contributions from the Bombay Port Trust towards the maintenance of the European General Hospital	10,000		
Other contributions	7,00,000		
TOTAL	7,10,000	7,06,000	6,92,952

DETAILED ACCOUNT No. XXVII-D.
MEDICAL.
Miscellaneous.

Fees for chemical analysis	1,000		
Miscellaneous	16,000		
TOTAL	17,000	24,000	20,293

XXVIII.—PUBLIC HEALTH

Sale-proceeds of sera and vaccines, etc.	4,40,000	4,30,000	4,28,921
Contributions	1,21,000	1,30,000	1,28,183
Recoveries of overpayments	5,000	17,000	3,163
Collection of payments for services rendered	7,000	10,000	5,774
Miscellaneous	12,71,000	12,60,000	13,51,643
Receipts in England	....	200	....
Loss or gain by exchange	....	—1	....
Rounding	....	—199	....
Total	18,44,000	18,47,000	19,17,684
Deduct—Refunds	—3,000	—4,000	—1,573
TOTAL	18,41,000	18,43,000	19,16,111

XXIX.—AGRICULTURE.	Detailed Account No.	Budget Estimate, 1937–38.	1936–37.	1935–36.
		Rs.	Rs.	Rs.
AGRICULTURAL RECEIPTS	XXIX-A	3,42,500	3,73,000	3,29,371
RECOVERIES OF OVERPAYMENTS	..	1,800	1,200	41,889
COLLECTION OF PAYMENTS FOR SERVICES RENDERED	....	1,100	1,200	1,052
TOTAL ..	....	3,45,400	3,75,400	3,72,312
Deduct—REFUNDS ..		—400	—400	—21
TOTAL ..	....	3,45,000	3,75,000	3,72,291

DETAILED ACCOUNT No. XXIX-A.

AGRICULTURE.

Agricultural Receipts.

Receipts on account of agricultural research and propaganda	1,32,000	1,41,000	1,49,290
Agricultural college and school receipts	42,000	44,000	37,863
Recoveries in respect of boring operations by the agricultural department ..	10,000	20,000	17,776
Transfers from the deposit account of grants from the Imperial Council of Agricultural Research	1,58,500	1,68,000	1,24,442
Revenue of the Sugarcane Research and other schemes subsidised by the Imperial Council of Agricultural Research	7,900	12,000	10,414
Deduct—Revenue of the Sugarcane Research and other schemes transferred to the deposit account of grants from the Imperial Council of Agricultural Research ..	—7,900	—12,000	— 10,414
TOTAL ..	3,42,500	3,73,000	3,29,371

XXX.—VETERINARY.

VETERINARY COLLEGE AND SCHOOL FEES	14,000	14,000	12,705
OTHER RECEIPTS	3,200	5,000	8,149
TRANSFERS FROM THE DEPOSIT ACCOUNT OF GRANTS FROM THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH	10,000	10,000	9,169
COLLECTION OF PAYMENTS FOR SERVICES RENDERED	100	300	157
TOTAL ..	27,300	29,300	30,180
Deduct—REFUNDS ..	—300	—300	—3
TOTAL ..	27,000	29,000	30,177

XXXI.—CO-OPERATIVE CREDIT.	Detailed Account No.			
AUDIT FEES		1,17,200	1,00,000	1,73,778
MISCELLANEOUS RECEIPTS	XXXI-A	1,24,100	1,09,300	66,537
TOTAL ..		2,41,300	2,09,300	2,40,315
Deduct—REFUNDS ..		—300	—300	—726
TOTAL ..		2,41,000	2,09,000	2,39,589

DETAILED ACCOUNT No. XXXI-A.

CO-OPERATIVE CREDIT.

Miscellaneous Receipts.

Receipts of the Registrar	78,400	59,300	63,644
Transfers from the deposit account of subsidy from the Government of India towards the scheme of co-operative training and education	22,600	25,000	1,423
Transfers from the deposit account of grants from Sugar Excise Fund.. ..	23,100	25,000	1,470
TOTAL ..	1,24,100	1,09,300	66,537

XXXII.—INDUSTRIES.	Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
INDUSTRIES	XXXII-A	4,34,400	5,54,000	3,52,247
FISHERIES	XXXII-B	80,400	78,000	4,202
RECOVERIES OF OVERPAYMENTS		....	....	104
For rounding ..		+200		
TOTAL ..		5,15,000	6,32,000	3,56,553

DETAILED ACCOUNT No. XXXII-A.
INDUSTRIES.
Industries.

Inspection of Weights and Measures		3,62,000		3,23,241
Transfer from the Deposit Account of the grant from the Central Government for the development of the hand-loom industry ..		45,000		21,118
Transfer from the Deposit Account of the grant from the Central Government for the development of Cottage and Small Scale woollen industry		19,600		....
Other receipts		7,800		7,888
TOTAL ..		4,34,400	5,54,000	3,52,247

DETAILED ACCOUNT No. XXXII-B.
INDUSTRIES.
Fisheries.

Receipts from fish curing yards		73,400		....
Other receipts		7,000		4,202
TOTAL ..		80,400	78,000	4,202

XXXVI.—MISCELLANEOUS DEPARTMENTS.

Miscellaneous.

EXAMINATIONS FEES		34,000	35,000	30,648
FEES FOR THE INSPECTION OF STEAM BOILERS		1,36,000	1,36,000	1,35,152
ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932		5,000	....	....
MISCELLANEOUS		11,000	16,000	12,314
FEES FOR REGISTRATION OF TRADE UNIONS		....	....	82
RECEIPTS IN ENGLAND		....	....	24
Total ..		1,86,000	1,87,000	1,78,220
Deduct—REFUNDS ..	XXXVI-A	—2,000	—3,000	—2,091
TOTAL ..		1,84,000	1,84,000	1,76,129

DETAILED ACCOUNT No. XXXVI-A.
MISCELLANEOUS DEPARTMENTS.
Deduct—**Refunds.**

Examination fees for granting certificates of competency to electrical contractors and wiremen		—100		—100
Inspection of steam boilers		—1,900		—1,991
TOTAL ..		—2,000	—3,000	—2,091

XXXIX.—CIVIL WORKS.	Detailed Account No.	Budget Estimate, 1937–38.	1936–37.	1935–36.
		Rs.	Rs.	Rs.
RENTS		5,78,000	5,76,000	5,77,955
FERRY RECEIPTS		21,000	19,000	15,464
TOLLS ON ROADS		30,000	1,01,000	14,96,730
RECOVERIES OF EXPENDITURE		1,15,000	83,000	1,13,705
TRANSFER FROM CENTRAL ROAD DEVELOPMENT ACCOUNT		50,17,000	20,01,000	3,85,700
MISCELLANEOUS		4,28,000	4,22,000	5,18,003
RECEIPTS IN ENGLAND		....	....	8
LOSS OR GAIN BY EXCHANGE		....	....	—1
TOTAL ..		61,89,000	32,02,000	31,07,564
Deduct—REFUNDS ..		—18,000	19,000	—18,190
NET TOTAL ..		61,71,000	31,83,000	30,89,374

XLI.—BOMBAY DEVELOPMENT SCHEME.	Detailed Account No.	Budget Estimate, 1937–38.	1936–37.	1935–36.
RENTS FROM PROPERTIES		6,31,000	6,28,000	6,46,295
SALES OF ELECTRICITY		12,000	12,000	15,579
COTTON CESS RECEIPTS		....	....	3
MISCELLANEOUS RECEIPT		26,100	25,000	32,049
Deduct—REFUNDS		—100	—4,000	—58,344
TOTAL ..		6,69,000	6,61,000	6,35,582

	Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
XLIII.—TRANSFERS FROM FAMINE RELIEF FUND ..		A3,48,000	4,34,000	1,36,305
XLIV.—RECEIPTS IN AID OF SUPERANNUATION.				
Contributions for pensions and gratuities	XLIV-A	7,94,000	8,10,000	7,74,006
Receipts in England		....	1,520	1,751
Loss or gain by exchange		....	—8	—9
Rounding ..			+488	....
Total ..		7,94,000	8,12,000	7,75,748
Deduct—Refunds ..		—9,000	—1,000	—5,895
TOTAL ..		7,85,000	8,11,000	7,69,853

DETAILED ACCOUNT No. XLIV-A.

RECEIPTS IN AID OF SUPERANNUATION.

Contributions for Pensions and Gratuities.

	Budget Estimate, 1937-38.	1936-37.	1935-36.
Officers lent to Foreign Service—			
District local fund officers	4,73,000	4,80,000	5,18,272
Municipal and other (excluding District) local fund officers	64,000	64,000	80,314
Other foreign service	54,000	51,000	48,252
Total ..	5,91,000	5,95,000	6,46,838
Miscellaneous other items	....	1,000	300
Commercial concerns	1,000	....	....
Other Governments and bodies	2,02,000	2,14,000	1,26,912
Refunds of gratuity	....	....	—44
TOTAL ..	7,94,000	8,10,000	7,74,006

A. For expenditure under the head—"54-A—Famine Relief".

XLV.—STATIONERY AND PRINTING.	Detailed Account No.	Budget Estimate 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
STATIONERY RECEIPTS		28,000	25,000	27,441
SALE OF GAZETTES AND OTHER GOVERNMENT PUBLICATIONS		86,000	87,000	87,075
OTHER PRESS RECEIPTS	XLV-A	2,08,000	2,45,000	1,57,195
RECEIPTS IN ENGLAND		1,000	800	702
LOSS OR GAIN BY EXCHANGE		....	—4	—2
ROUNDING ..		....	+204	....
TOTAL ..		3,23,000	3,58,000	2,72,411
Deduct—REFUNDS ..		—1,000	—1,000	—953
TOTAL ..		3,22,000	3,57,000	2,71,458

DETAILED ACCOUNT No. XLV-A.

STATIONERY AND PRINTING.

Other Press Receipts.

	Budget Estimate 1937-38.	1936-37.	1935-36.
Government Central press	64,000		} 1,14,897
Jail press	84,000		
Other receipts	15,000		42,298
Recoveries from the Government of Sind	45,000		....
TOTAL ..	2,08,000	2,45,000	1,57,195

XLVI.—MISCELLANEOUS.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
Unclaimed deposits	1,76,000	1,53,000	1,67,985
Treasure trove	200	....	345
Sale of old stores and materials	11,300	2,000	517
Sale of land and houses	....	....	2
Fees for Government audit	38,800	38,000	40,015
Contributions	31,500	31,000	30,091
Rents	200	....	....
Rates and taxes	....	....	193
Other fees, fines and forfeitures	7,000	12,000	7,456
Recoveries of overpayments	29,000	29,000	80,437
Collection of payments for services rendered	97,000	93,000	53,807
Miscellaneous	(a) 28,000	32,000	35,753
Receipts in England	....	....	447
Loss or gain by Exchange	....	....	—3
Total	4,19,000	3,90,000	4,17,045
Deduct—REFUNDS — Lapsed deposits	−61,000	−61,000	—42,447
Deduct—REFUNDS — Other refunds	−4,000	−2,000	−1,255
TOTAL	3,54,000	3,27,000	3,73,343

LI.—EXTRAORDINARY RECEIPTS.			
Sale of land	30,000	50,000	....
Sale of other Government assets	21,000	....	29,26,928
Other items	50,000	8,000	15,511
TOTAL	1,01,000	58,000	29,42,439
Deduct—REFUNDS	....	....	—2,778
TOTAL	1,01,000	58,000	29,39,661

(a) This includes Rs. 25,000 contributed by the Bombay Municipality for the Prince of Wales Museum.

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
N-PUBLIC DEBT—DEBT RAISED IN INDIA.			
I. Permanent Debt—			
(i) Loans bearing interest	....	....	....
(ii) Loans not bearing interest—			
Expired loans	....	....	....
Total ..	....	....	....
II. Floating Debt—			
Treasury Bills	24,00,000	....	....
Other Floating Loans	....	....	....
Total ..	24,00,000	....	....
III. Loans from the Central Government	....	....	....
O-UNFUNDED DEBT.			
State Provident Funds—			
General Provident Fund	50,57,000	....	....
Indian Civil Service Provident Fund	2,89,000	....	....
Indian Civil Service (Non-European Members) Provident Fund	19,000	....	....
Contributory Provident Fund	73,000	....	....
Other miscellaneous Provident Funds	12,000	....	....
Total ..	54,50,000	....	

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
P-DEPOSITS AND ADVANCES.			
Famine Relief Fund—			
A—FAMINE RELIEF FUND—			
Transfers from the Revenue Account	3,10,000	....	....
Interest receipts	2,20,000	1,25,000	....
Deduct—Payment of advance interest on securities purchased	....	....	....
Recoveries of famine expenditure	8,000	23,000	....
Gain on realisation of securities	....	....	....
B.—INVESTMENT ACCOUNT—			
Sale of securities	....	....	....
Total ..	5,38,000	1,48,000	....
Appropriation for Reduction or Avoidance of Debt	15,14,000	18,25,000	....
Provincial Road Fund—			
(1) Investment Account	4,73,000	....	....
(2) Other Accounts	5,33,000	4,73,000	....
Total ..	10,06,000	4,73,000	....
Transfers from Famine Relief Fund	....	1,25,000	....
Depreciation Reserve Fund—Government Presses	22,000	21,000	....
Deposits of Depreciation Reserves of Commercial Concerns—(Nasik Distillery)—			
A.—*Reserves*—			
(*i*) Depreciation reserve of Nasik Distillery	1,15,000	1,15,000	....
(*ii*) Mahura flowers fire insurance reserve	5,000	5,000	....
B—*Investment Account*—			
(*i*) Depreciation reserve of Nasik Distillery	....	....	....
(*ii*) Mahura flowers fire insurance reserve	....	....	....
Total ..	1,20,000	1,20,000	....
Deposits of Local Funds—			
District Funds	1,48,86,000	....	....
Other Funds	1,55,55,000	....	....
Total ..	3,04,41,000	....	....

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1937-38	1936-37.	1935-36.
	Rs.	Rs.	Rs.
DEPARTMENTAL AND JUDICIAL DEPOSITS.			
Civil Deposits—			
Revenue Deposits	54,18,000	....	....
Civil Courts Deposits	86,14,000	....	....
Criminal Courts Deposits	9,19,000	....	....
Personal Deposits	2,80,44,000	....	....
Forest Deposits	3,91,000	....	....
Public Works Deposits	8,72,000	....	....
Trust Interest Funds	10,36,000	....	....
Deposit Account of receipts under the Bombay Public Conveyance Act	54,000	54,000	....
Deposits for work done for public bodies or individuals	1,54,000	....	....
Unclaimed deposits in the General Provident Fund	19,000	....	....
Deposits of fees received by Government servants for work done for private bodies	30,000	....	....
Deposits under Bombay Weights and Measures Act	75,000	....	....
Total—Departmental and Judicial Deposits—Civil Deposits	4,56,26,000	54,000	....
OTHER ACCOUNTS.			
Other Accounts—			
Subventions from Central Road Fund	10,77,000	17,80,000	....
Deposit Account of grants from the Central Government for economic development and improvement of rural areas—			
I Grants to Commissions of Divisions; II Grants to Director of Agriculture; III Grants to Director of Industries; (a) Scheme for flaying and preserving of hides tanning and leather work; (b) Inland fisheries	....	5,00,000	....
(c) Scheme for the cottage and small scale woollen industries	14,000	13,000	....
Grants for the scheme of Co-operative Training and Education	....	....	....
	14,000	5,13,000	....

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
Other Accounts—*contd.*			
Deposit Account of the grant made by the Indian Central Cotton Committee ..	1,00,000	....	....
Deposit Account of grants made by the Imperial Council of Agricultural Research—			
Sugarcane Research Scheme in the Bombay Deccan	53,000	72,000	....
Dry Farming Research Scheme for the Bombay Deccan	31,000	30,000	....
Appointment of Veterinary Investigation Officer and Staff	10,000	10,000	....
Cold Storage Research Scheme for fresh fruit..	17,000	16,000	....
Scheme for improvement of marketing in India	20,000	20,000	....
Virus Diseases Scheme	23,000	1,000	....
Poultry Breeding Scheme	6,000	19,000	....
Sann Hemp Scheme	1,000	....	....
Economic enquiry into the cost of production in the principal cotton and sugar tracts	....	10,000	....
Village enquiry regarding cattle and milk production and consumption ..	....	4,000	....
Co-operative experiments on tobacco in India	....	1,000	....
Scheme for gas storage of fruits and vegetables	....	3,000	....
Sheep Breeding Scheme	15,000	....	....
Total ..	1,76,000	1,86,000	....
Deposit Account of grants from the Central Government for the development of hand-loom industries	39,000	39,000	....
Deposit Account of grants from Sugar Excise Fund	13,000	21,000	....
Total—Other Accounts ..	14,19,000	25,39,000	....

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
ADVANCES REPAYABLE.			
Civil Advances—			
Advances for purchase of passages	2,000	....	....
Objection book advances	2,79,000	....	....
Medical supplies for Military Department	3,000	....	....
Forest advances	13,17,000	....	....
Other advances	33,000	....	....
Revenue Advances—			
Deposit measurement work	6,000	....	....
Excise advances	9,000	....	....
Total, Advances Repayable ..	16,49,000	....	....
PERMANENT ADVANCES.			
Permanent Advances—Civil	2,000	....	....
ACCOUNTS WITH FOREIGN GOVERNMENTS AND INDIAN STATES	5,000	....	....
SUSPENSE ACCOUNTS.			
Suspense Account	2,58,000	....	....
Recoveries of service payments	6,31,000	....	....
Total ..	8,89,000	....	....
CHEQUES AND BILLS.			
Pre-audit cheques	2,63,36,000	....	....
Departmental cheques	65,64,000	....	....
Total ..	3,29,00,000	....	....

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
DEPARTMENTAL AND SIMILAR ACCOUNTS.			
Civil Departmental Balances	15,000	....	....
MISCELLANEOUS—Government Account	....	....	....
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.			
Loans to Municipalities, Port Funds, etc.—			
Loans to Presidency Corporations	47,02,000	60,05,000	....
Loans to municipalities	1,76,000	1,70,000	....
Loans to district and other local fund committees	8,000	12,000	....
Loans to land-holders and other notabilities	....	....	....
Advances to cultivators	11,08,000	8,05,000	....
Miscellaneous loans and advances	3,05,000	4,96,000	....
Total	62,99,000	74,88,000	....
Loans to Government Servants—			
House-building advances	80,000	43,000	....
Advances for purchase of motor cars	1,29,100	....	....
Advances for purchase of other conveyances	15,400	....	....
Passage advances	1,500	....	....
Total	2,26,000	43,000	....
Total, Loans and Advances by Provincial Government	65,25,000	75,31,000	....
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT-GENERAL.			
Public Works Remittances—			
I. Remittances into Treasuries	18,10,000	....	....
II. Public Works Cheques	85,88,000	....	....
III. Other Remittances	7,38,000	....	....
Transfers between Public Works Officers	1,50,000	....	....
Total	1,12,86,000	....	....

CIVIL BUDGET ESTIMATES OF EXPENDITURE

FOR THE YEAR

1937-38

7-LAND REVENUE.		Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
A. CHARGES OF ADMINISTRATION	*Charged*		*47,200*	*9,000*	*30,389*
	VOTED	7A	18,01,100	19,45,000	18,62,063
B. SURVEY, SETTLEMENT AND RECORD OPERATIONS	VOTED	7B	97,800	1,00,000	94,806
C. LAND RECORDS	*Charged*		*12,100*	*2,000*	....
	VOTED	7C	12,52,900	12,82,000	12,53,715
D. ASSIGNMENTS AND COMPENSATIONS	*Charged*	7D	*14,14,100*	*14,41,000*	*13,91,049*
E. CHARGES IN ENGLAND	*Charged*		*4,800*	*1,880*	*25,876*
	VOTED	7E	35,800	30,720	21,549
F. LOSS OR GAIN BY EXCHANGE	*Charged*		....	*—9*	*—134*
	VOTED		....	—156	—109
Lump reduction	VOTED		—50,000	....	....
Lump cut under "Allowances, Honoraria, etc."	*Charged*		*—200*	....	....
	VOTED		—4,400	....	....
Lump cut under "Contingencies"	VOTED		—8,400	....	....
For rounding	*Charged*		....	*+129*	....
	VOTED		+200	+436	....
TOTAL			46,03,000	48,12,000	46,79,204
	Charged		*14,78,000*	*14,54,000*	*14,47,180*
	VOTED		31,25,000	33,58,000	32,32,024

DETAILED ACCOUNT No. 7A. LAND REVENUE. A.-Charges of Administration.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
A-1. GENERAL ESTABLISHMENT.				
A-1 (1) Pay of Officers—				
Collector (1,000—2,250) .. .. .. *Charged* ..	*1*	*14,800*		
Deputy Collector (300—1,200) .. .. .. Voted ..	1	5,400		
Special Land Acquisition Officer, Ahmedabad .. Voted ..	1	7,500		
Total .. *Charged* ..		*14,800*	*6,000*	*25,134*
Total .. Voted ..		12,900	44,000	28,004
A-1 (2) Pay of Establishments—				
Clerks (25—300)	42	69,300		
Servants (15—25)	39	9,180		
Temporary establishment—				
Northern Division		3,000		
Southern Division		360		
For land acquisition work under Consulting Surveyor to Government ..		10,800		
Temporary tagai establishment—				
Northern Division		7,680		
Central Division		480		
Southern Division		....		
Probable savings		—2,000		
Total .. Voted ..		98,800	1,14,000	1,09,966
A-1 (3) Allowances, Honoraria, etc.—				
Travelling allowance (fixed) .. .. .. *Charged* ..		*2,400*		
Travelling allowance (fixed) .. Voted ..		3,500		
Travelling allowance (ordinary) .. .. .. *Charged* ..		*200*		
Travelling allowance (ordinary) .. Voted ..		400		
House-rent and other allowances .. .. *Charged* ..		*1,800*		
House-rent and other allowances .. Voted ..		3,800		
Total .. *Charged* ..		*4,400*	*3,000*	*5,255*
Total .. Voted ..		7,700	11,000	8,209

DETAILED ACCOUNT No. 7A. LAND REVENUE. A-Charges of Administration—*concld.*		Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
A-1. GENERAL ESTABLISHMENT—*contd.*				
A-1 (4) Contingencies—				
Contract contingencies		71,475		
Pay of menials		12,861		
Service postage and telegrams		2,200		
Rents, rates and taxes		21,824		
Non-contract contingencies	*Charged* ..	*28,000*		
	Voted	23,740		
Construction and repairs of chavdis		35,000		
Acquisition and improvement of land for village sites		5,600		
Other supplies and services		8,300		
Purchase of tents		4,100		
Total ..	*Charged* ..	*28,000(a)*	....	....
	Voted ..	1,85,100(*b*)	2,00,000	2,20,882
A-1 (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—				
Add—Amount transferred from "25, General Administration" on account of the establishment charges of Collectors, etc. (*vide* page 118)..		+15,35,000		
Add—Amount transferred from "39-Public Health" on account of work done by the establishment of the Consulting Surveyor to Government in connection with revision of rates of non-agricultural assessment and defence of land acquisition appeals and valuation of Government properties (*vide* page 234)		+15,400		
Add—Amount transferred from "10-Forest" on account of the establishment in the Akrani Mahal (*vide* page 76)		+3,000		
Deduct—Amount transferred to the minor head "Land Records—City Land Records" on account of survey establishment of the Collector of Bombay (*vide* page 59)		—41,000		
Deduct—Amount recovered from the Municipality on account of land acquisition work		—14,300		
Deduct—Amount transferred to "52, Bombay Development Scheme" on account of moiety of the pay of the accountant on the establishment of the Collector of Bombay (*vide* page 314)		—1,500		
Total.. Voted ..		14,96,600	15,76,000	14,95,002
Total, A-1—General Establishment ..		18,48,300	19,54,000	18,92,452
TOTAL ..	*Charged*	*47,200*	*9,000*	*30,389*
	Voted	18,01,100	19,45,000	18,62,063

(*a*) The provision of Rs. 28,000 (charged) is for payment to Sardar Biwalkar on account of decretal value.

		Rs.
(*b*) Northern Division	..	59,470
Central Division	..	66,995
Southern Division	..	41,328
Bombay	..	14,107
For land acquisition work	..	3,200
		1,85,100

DETAILED ACCOUNT No. 7B. LAND REVENUE. B-Survey, Settlement and Record Operations.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
B-1 COST OF CADASTRAL MAPS.				
(Government Photozincographic Press.)				
B-1 (1) Pay of Officers—				
Manager (500—800) .. .. .. Voted ..	1	8,400		
Total .. Voted ..		8,400	8,000	7,636
B-1 (2) Pay of Establishment—				
Photographers, draftsmen and clerks (15—600 *plus* spl. pay 100 to Asstt. Manager)	149	43,650		
Printers, compositors, pressmen, etc. (15—600 *plus* spl. pay 100 to Asstt. Manager)		32,288		
Mounting establishment and servants (11—30)	11	2,558		
Temporary establishment		1,904		
Probable savings		—5,000		
Total .. Voted ..		75,400	75,000	74,354
B-1 (3) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary) .. .. .. Voted ..		100		
House-rent and other allowances .. .. Voted ..		500		
Total .. Voted ..		600	1,000	669
B-1 (4) Contingencies—				
Non-contract contingencies		6,700		
Supplies and services		1,200		
Customs duty on imported stores		5,500		
Total .. Voted ..		13,400	16,000	12,147
Total, Survey, Settlement and Record Operations .. Voted ..		97,800	1,00,000	94,806

DETAILED ACCOUNT No. 7-C. LAND REVENUE. C-Land Records.		Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
SUMMARY.					
C-1 SUPERINTENDENCE	*Charged* ..		*12,100*	*2,000*	....
	Voted ..		33,400	41,000	55,899
C-2 CITY LAND RECORDS	Voted ..		1,55,800	1,58,000	1,55,226
C-3 ALIENATION OFFICE, POONA	Voted ..		8,000	10,000	9,064
C-4 DISTRICT CHARGES	Voted ..		8,45,400	8,58,000	8,32,736
C-5 POT HISSA MEASUREMENT OPERATIONS	Voted ..		1,63,000	1,67,000	1,56,772
C-6 RECOVERABLE CITY SURVEY OPERATIONS	Voted ..		7,000	6,000	9,496
C-7 COST OF BOUNDARY MARKS RECOVERABLE FROM LAND-HOLDERS	Voted ..		33,500	42,000	34,522 ....
C-8 DEMARCATION OF BOUNDARIES BETWEEN BRITISH TERRITORY AND INDIAN OR FOREIGN STATES	Voted ..		6,800	....	....
TOTAL ..	*Charged* ..		*12,100*	*2,000*	....
	Voted ..		12,52,900	12,82,000	12,53,715
DETAILS.					
C-1 SUPERINTENDENCE.					
C-1 (1) Pay of Officers—					
Superintendents—(450—1,350 + special pay 150); (300—1,200 + special pay 100)	*Charged* ..	1	*9,800*		
	Voted ..	1	5,800		
Total ..	*Charged* ..		*9,800*	*1,700*	....
	Voted ..		5,800	12,000	24,504
C-1 (2) Pay of Establishment—					
Clerks, etc.—(30—140)	..	15	15,788		
Servants—(15—22)	..	10	2,112		
Leave salary	..		1,000		
Probable savings	..		—2,000		
Total ..	Voted ..		16,900	17,000	18,748
C-1 (3) Allowances, Honoraria, etc.—					
Travelling allowance (fixed)	*Charged* ..		*2,300*		
	Voted ..		1,600		
Travelling allowance (ordinary)	Voted ..		3,500		
Total ..	*Charged* ..		*2,300*	*300*	....
	Voted ..		5,100	6,000	7,181

DETAILED ACCOUNT No. 7-C. LAND REVENUE. C-Land Records—contd.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
C-1 SUPERINTENDENCE—contd.				
C-1 (4) Contingencies—				
Contract contingencies		1,400		
Non-contract contingencies		3,700		
Reserve at the disposal of the Director of Land Records		500	....	
Total .. Voted ..		5,600	6,000	5,466
TOTAL .. Charged ..		*12,100*	*2,000*	....
TOTAL .. Voted ..		33,400	41,000	55,899
C-2 CITY LAND RECORDS.				
C-2 (1) Pay of Officers—				
Superintendent, Bombay City Survey (1,150—1,300)	1	15,600		
Total .. Voted ..		15,600	15,000	14,938
C-2 (2) Pay of Establishment—				
Surveyors (30—90)	70	63,734		
Special pay to the talatis for work in connection with the maintenance of property registers in Kaira and Borsad		132		
Servants (14—18)	66	12,434		
Probable savings		—1,000		
Total .. Voted ..		75,300	77,000	75,536
C-2 (3) Allowances, Honoraria, etc.—				
Travelling allowance (fixed)—				
(For City Survey work) Northern Division		1,080		
(For City Survey work) Central Division		2,880		
(For City Survey work) Southern Division		1,080		
Bombay		1,680		
Presidency		2,748		
Travelling allowance (ordinary)		4,542		
House-rent and other allowances—				
Commissioner, C. D.		90		
Total .. Voted ..		14,100	13,600	13,574
C-2 (4) Contingencies—				
Non-contract contingencies—				
Northern Division		24		
Central Division		48		
Presidency		9,728		
Total .. Voted ..		9,800	11,400	10,178

DETAILED ACCOUNT No. 7-C. LAND REVENUE. C-Land Records—contd.	Strength, 1937–38.	Budget Estimate, 1937–38.	1936–37.	1935–36.
		Rs.	Rs.	Rs.
C-2 CITY LAND RECORDS—contd.				
C-2 (5) Establishment charges payable to other Governments and Departments—				
Charges on account of survey establishment of the Collector of Bombay transferred from the minor head "Charges of Administration" (*vide* page 55)		41,000		
Total .. Voted ..		41,000	41,000	41,000
TOTAL .. Voted ..		1,55,800	1,58,000	1,55,226
C-3 ALIENATION OFFICE, POONA.				
C-3 (1) Pay of Establishment—				
Clerks (30—200)	5	6,217		
Servants (18—20)	7	1,560		
Probable Savings		—577		
Total .. Voted ..		7,200	9,000	8,104
C-3 (2) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)		100		
House-rent and other allowances		100		
Total .. Voted ..		200	200	211
C-3 (3) Contingencies—				
Non-contract contingencies .. .. .. Voted ..		600	800	749
TOTAL .. Voted ..		8,000	10,000	9,064
C-4 DISTRICT CHARGES.				
C-4 (1) Pay of Officers—				
District Inspectors, Presidency (200—350)	18	56,486		
Leave salary		3,514		
Total, Voted ..		60,000	60,000	58,829

DETAILED ACCOUNT No. 7C. LAND REVENUE. C-Land Records—contd.	Strength, 1937–38.	Budget Estimate, 1937–38.	1936–37.	1935–36.
		Rs.	Rs.	Rs.
C-4 DISTRICT CHARGES—contd.				
C-4 (2) Pay of Establishment—				
Assistant Inspectors, clerks, and Circle Inspectors—				
Kanungo establishment—				
Northern Division (30—140)	123	95,730		
Central Division (30—140)	182	1,54,985		
Southern Division (30—140)	145	1,13,480		
Other establishment—				
Presidency (30—200)	193	1,48,160		
Servants—				
Kanungo establishment— Northern Division (14—16)	121	20,829		
Central Division (14—18)	183	31,260		
Southern Division (10—15)	145	23,668		
Other establishment— Presidency (15—21)	139	19,888		
Temporary establishment—				
Kanungo establishment—				
Northern Division		1,500		
Central Division		900		
Southern Division		....		
Other establishment—				
Presidency		16,000		
Probable savings—				
Kanungo establishment—				
Northern Division		−5,100		
Central Division		−3,000		
Southern Division		−3,000		
Other establishment— Presidency		−7,000		
Total .. Voted ..		6,08,300	6,16,000	6,01,708
C-4 (3) Akarband Work .. .. .. Voted ..		....	2,000	2,346
C-4 (4) Record of Rights .. .. .. Voted ..		200	200	151
C-4 (5) Settlement Work .. .. .. Voted ..		8,700	6,800	6,631

DETAILED ACCOUNT No. 7C. LAND REVENUE. C-Land Records—contd.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
C-4 DISTRICT CHARGES—*concld.*			
C-4 (6) Allowances, Honoraria, etc.—			
Travelling allowance (fixed)—			
Kanungo establishment—			
Northern Division	21,200		
Central Division	33,100		
Southern Division	25,600		
Other establishment—			
Presidency	13,080		
Travelling allowance (ordinary)—			
Kanungo establishment—			
Northern Division	4,400		
Central Division	6,500		
Southern Division	5,400		
Other establishments—			
Presidency	22,800		
House-rent and other allowances—			
Kanungo establishment—			
Northern Division	90		
Other establishments—			
Presidency	2,130		
Total .. Voted ..	1,34,300	1,38,000	1,31,051
C-4 (8) Contingencies—			
Service postage and telegrams—			
Kanungo establishment—			
Northern Division	300		
Central Division	170		
Southern Division	600		
Other establishments—			
Presidency	11,650		
Rents, rates and taxes—			
Other establishments—			
Presidency	760		
Non-contract contingencies—			
Kanungo establishment—			
Northern Division	2,680		
Central Division	4,430		
Southern Division	2,370		
Other establishments—			
Presidency	10,600		
Pay of menials—			
Other establishments—			
Presidency	340		
Total .. Voted ..	33,900	35,000	32,020
TOTAL .. Voted ..	8,45,400	8,58,000	8,32,736

DETAILED ACCOUNT No. 7C. LAND REVENUE. C-Land Records—concld.		Strength, 1937–38.	Budget Estimate, 1937–38.	1936–37.	1935–36.
			Rs.	Rs.	Rs.
C-5 POT HISSA MEASUREMENT OPERATIONS.					
C-5-(1) Pay of Officers	Voted ..		....	2,000	3,157
C-5-(2) Pay of Establishment	Voted ..		1,30,000	1,33,000	1,21,753
C-5-(3) Allowances, Honoraria, etc.	Voted ..		11,000	10,000	11,054
C-5-(4) Contingencies	Voted ..		22,000	22,000	20,808
TOTAL ..	Voted ..		1,63,000	1,67,000	1,56,772
C-6 RECOVERABLE CITY SURVEY OPERATIONS.					
C-6-(1) Pay of Establishment	Voted ..		3,900	4,000	8,575
C-6-(2) Allowances, Honoraria, etc.	Voted ..		100	100	111
C-6-(3) Contingencies	Voted ..		3,000	1,900	810
TOTAL ..	Voted ..		7,000	6,000	9,496
C-7 COST OF BOUNDARY MARKS RECOVERABLE FROM LAND HOLDERS.					
Northern Division	..		12,500		
Central Division	..		8,000		
Southern Division	..		13,000		
TOTAL ..	Voted ..		33,500	42,000	34,522

DETAILED ACCOUNT No. 7-D. LAND REVENUE. D-Assignments and Compensations.		Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
SUMMARY.				
D-1 Inamdars and other Grantees	Charged ..	10,39,700	10,67,000	10,23,405
D-2 Pensions in lieu of Resumed Lands	Charged ..	3,07,600	3,07,000	2,99,070
D-3 Other Land Revenue Compensations	Charged ..	66,800	67,000	68,574
TOTAL ..	Charged ..	14,14,100	14,41,000	13,91,049
Details of the above—				
Northern Division	Charged ..	3,60,342		
Central Division	Charged ..	7,58,000		
Southern Division	Charged ..	2,33,200		
Bombay	Charged ..	51,843		
Baroda	Charged ..	10,715		
Total ..	Charged ..	14,14,100	14,41,000	13,91,049
D-1 Inamdars and other Grantees—				
D-1 (1) Inamdars	Charged ..	4,94,000		5,36,832
D-1 (2) District and Village Officers	Charged ..	5,24,000		4,63,430
D-1 (3) Village Servants useful to Communities ..	Charged ..	21,700		23,143
Total ..	Charged ..	10,39,700	10,67,000	10,23,405
D-1 (3) Village servants useful to communities—				
Bhil Nemnukhs	Charged ..	1,900		
Cash allowances..	Charged ..	19,800		
Total ..	Charged ..	21,700		23,143
D-2 Pensions in lieu of resumed lands—				
Devasthans (allowances to temples and mosques)—Annual payments	Charged ..	3,07,600		
Total ..	Charged ..	3,07,600	3,07,000	2,99,070
D-3 Other Land Revenue Compensations—				
Annual Land Revenue Compensations	Charged ..	66,800		
Total ..	Charged ..	66,800	67,000	68,574

DETAILED ACCOUNT No. 7-E. LAND REVENUE. E-Charges in England.		Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
E-1 Leave salaries and deputation pay—(High Commissioner for India)	*Charged* ..	....		*20,463*
	Voted ..	5,800		....
E-2 Sterling overseas pay—(High Commissioner for India)	*Charged* ..	*4,800*	*1,880*	*5,413*
E-3 Stores for India—(High Commissioner for India) ..	Voted ..	22,000	22,680	20,228
E-4 Other charges (law charges) (Secretary of State for India)	Voted ..	8,000	8,040	1,321
	TOTAL ..	40,600	32,600	47,425
	Charged ..	*4,800*	*1,880*	*25,876*
	Voted ..	35,800	30,720	21,549

8-PROVINCIAL EXCISE.		Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
SUMMARY.					
A-SUPERINTENDENCE	*Charged* ..	8-A	*36,100*	*45,000*	*31,106*
	VOTED ..		84,300	88,000	80,662
B-DISTRICT CHARGES	VOTED ..	8-B	15,44,900	15,44,000	15,18,057
C-DISTILLERIES	VOTED ..	8-C	12,19,600	12,72,000	11,64,321
D-COST OF OPIUM SUPPLIED TO PROVINCIAL EXCISE DEPARTMENT	VOTED ..		3,88,800	3,64,000	2,64,053
E-COMPENSATIONS	*Charged* ..	8-E	*6,90,000*	*7,12,000*	*7,88,525*
	VOTED ..		1,37,000	1,37,000	1,36,047
F-CHARGES IN ENGLAND	*Charged* ..	8-F	....	*320*	*655*
	VOTED ..		....	....	5,099
G-LOSS OR GAIN BY EXCHANGE	*Charged* ..		....	*—1*	*—4*
	VOTED ..		....	....	—43
Lump reduction	VOTED ..		—1,00,000	....	....
Lump cut under "Allowances, Honoraria, etc." ..	*Charged* ..		*—100*	....	....
	VOTED ..		—8,200	....	....
Lump cut under "Contingencies"	VOTED ..		—30,300	....	....
For rounding	*Charged* ..		....	*319*	....
	VOTED ..		—100	....	....
	TOTAL ..		39,62,000	41,62,000	39,88,478
	Charged ..		*7,26,000*	*7,57,000*	*8,20,282*
	VOTED ..		32,36,000	34,05,000	31,68,196

DETAILED ACCOUNT No. 8A. PROVINCIAL EXCISE. A-Superintendence.		Strength, 1937–38.	Budget Estimate, 1937–38.	1936–37.	1935–36.
			Rs.	Rs.	Rs.
COMMISSIONER'S OFFICE.					
A-(1) Pay of Officers—					
Commissioner (3,000 plus special pay at Rs. 300 per mensem)	*Charged*	1	*39,400*		
Chief Account Officer of Excise (300—500)	Voted	1	3,900		
Personal Assistant to the Commissioner (300—40—900—40—1,100)	Voted	1	11,100		
Total	*Charged*		*39,400*	*47,000*	*35,042*
	Voted		15,000	16,000	16,185
A-(2) Pay of Establishment—					
Clerks (40—300)		36	53,460		
Servants (19—30)		18	4,880		
Temporary establishment			660		
Total	Voted		59,000	59,000	54,804
A-(3) Allowances, Honoraria, etc.—					
Travelling allowance (fixed)	Voted		1,200		
Travelling allowance (ordinary)	*Charged*		*1,500*		
	Voted		1,600		
House-rent and other allowances	Voted		2,400		
Total	*Charged*		*1,500*	*3,500*	*1,341*
	Voted		5,200	6,000	5,149
A-(4) Contingencies—					
Contract contingencies			2,300		
Service postage and telegrams			2,300		
Other non-contract contingencies			500		
Total	Voted		5,100	7,000	4,524
A-(5) *Deduct*—Contribution on account of supervision charges of the Commissioner of Excise for the Matches and Sugar Excise Duty work	*Charged*		*—4,800*	*—5,500*	*—5,277*
TOTAL			1,20,400	1,33,000	1,11,768
	Chargeable		*36,100*	*45,000*	*31,106*
	Votable		84,300	88,000	80,662

DETAILED ACCOUNT No. 8-B. PROVINCIAL EXCISE. B-District Charges.		Strength, 1937–38.	Budget Estimate, 1937–38.	1936–37.	1935–36
			Rs.	Rs.	Rs.
SUMMARY.					
B-1 Inspection and Preventive Establishments ..	Voted ..		15,41,900	15,41,000	15,18,057
B-2 Establishment in connection with Matches and Sugar Excise Duty	Voted ..		3,000	3,000	....
TOTAL ..	Voted ..		15,44,900	15,44,000	15,18,057
B-1 INSPECTION AND PREVENTIVE ESTABLISHMENTS.					
B-1 (1) Pay of Officers—					
Superintendents (250—1,100)	Voted ..	12	69,600		
Special pay to the Divisional Forest Officer, W. Nasik for doing excise work			900		
Total ..	Voted ..		70,500	63,000	64,734
B-1 (2) Pay of Establishment—					
Inspectors, Assistant and Sub-Inspectors, and Gauger (70—450) ..		267	4,59,500		
Clerks (25—200)		111	98,170		
Special pay to Rangers 1 (20), 2 (15) and 1 clerk (10) for doing excise work in the Peint Mahal			720		
Servants (14—50)		1,803	4,79,430		
Temporary establishment			36,900		
Probable savings			—17,320		
Total ..	Voted ..		10,57,400	10,66,000	10,30,858
B-1 (3) Allowances, Honoraria, etc.—					
Travelling allowance (fixed)	Voted ..		68,740		
Travelling allowance (ordinary)	Voted ..		1,70,100		
House-rent and other allowances	Voted ..		29,760		
Rewards to Government officers	Voted ..		57,000		
Total ..	Voted ..		3,25,600	3,18,000	3,36,013
B-1 (4) Contingencies—					
Pay of menials			440		
Contract contingencies			13,700		
Rewards to private persons			38,000		
Rents, rates and taxes			15,800		
Service postage and telegrams			18,000		
Conveyance of excise opium			5,200		
Reserve at the disposal of the Commissioner			1,430		
Other non-contract contingencies			17,830		
Total ..	Voted ..		1,10,400	1,13,000	1,10,906

DETAILED ACCOUNT No. 8-B. PROVINCIAL EXCISE. B-District Charges—concld.	Strength, 1937–38.	Budget Estimate, 1937–38.	1936–37.	1935–36.
		Rs.	Rs.	Rs.
B-1 (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—				
Add—Establishment charges of Collectors from "25-General Administration" (*vide* page 118)		+25,500		25,500
Deduct—Cost of non-gazetted executive staff of the Tobacco Department transferred to "13-Other Taxes and Duties" (*vide* page 85) ..		−26,700		− 26,825
Deduct—Contributions for establishment entertained at the cost of other parties		−20,800		— 23,129
Total .. Voted ..		−22,000	−19,000	— 24,454
TOTAL .. Voted ..		15,41,900	15,41,000	15,18,057
B-2 Establishment in connection with Matches and Sugar Excise Duty.				
B-2 (1) Pay of Officers—				
Deputy Commissioner (300—900)	1	5,000		
Total .. Voted ..		5,000	5,000	
B-2 (2) Pay of Establishment—				
Chief Inspectors (350—400)	2	8,790		
Inspectors (70—145)	18	22,550		
Clerks (50—180)	7	7,060		
Servants (20—50)	92	22,800		
Leave salary		3,000		
Total .. Voted ..		64,200	58,000	
B-2 (3) Allowances, Honoraria, etc.—				
Travelling allowance (fixed)		2,400		
Travelling allowance (ordinary)		6,000		
House-rent and other allowances		7,800		
Total .. Voted ..		16,200	16,400	
B-2 (4) Contingencies—				
Service postage and telegrams		....		
Office expenses and miscellaneous		....		
Peons' uniforms and belts		....		
Purchase and repairs of furniture		....		
Total .. Voted ..		3,000	4,900	
GRAND TOTAL ..Voted ..		88,400	84,300	
B-2 (5) *Deduct*—**Establishment charges recovered from other Governments, Departments, etc.—Central Government** .. Voted ..		−85,400	—81,300	
NET TOTAL ..		3,000	3,000	....

DETAILED ACCOUNT No. 8-C. PROVINCIAL EXCISE. C-Distilleries.	Strength, 1937–38.	Budget Estimate, 1937–38.	1936–37.	1935-36.
SUMMARY.		Rs.	Rs.	Rs.
GOVERNMENT DISTILLERIES.				
C-1 Dhadgaon Distillery .. .. .. Voted ..		24,000	21,000	11,721
C-2 Nasik Distillery .. .. .. Voted ..		11,90,000	12,45,000	11,52,600
PRIVATE DISTILLERY.				
C-3 Chowka Distillery .. .. .. Voted ..		5,600	6,000	....
TOTAL .. Voted ..		12,19,600	12,72,000	11,64,321
C-1 Dhadgaon Distillery.				
C-1 (1) Pay of establishment		3,400	3,000	3,615
C-1 (2) Allowances, honoraria, etc.		50	....	15
C-1 (3) Contingencies		11,550	10,000	8,091
C-1 (4) Establishment charges payable to or recoverable from other Governments, Departments, etc.—				
Add—Share of Establishment charges of the Forest Department transferred from "10-Forest" (*vide* page 76)		9,000	8,000	....
TOTAL, Dhadgaon Distillery .. Voted ..		24,000	21,000	11,721
C-2 Nasik Distillery.				
C-2 (1) Pay of Officers—				
Superintendent and Supervisor, Process Section—1 (300—40—1,100 + 200 spl. pay) 1 (300—10—650)	2	23,300		
Total .. Voted ..		23,300	22,600	22,209
C-2 (2) Pay of Establishment—				
Foreman, Assistant Chemist, etc. (30—300)	28	40,500		
Servants (10—18)	6	960		
Temporary establishment		46,800		
Leave salary		540		
Total .. Voted ..		88,800	85,000	87,682
C-2 (3) Allowances, Honoraria, etc.— Travelling allowance (ordinary)		600	1,000	710
C-2 (4) Contingencies—				
Pay of menials		1,500		
Non-contract contingencies		6,810		
Additions to plant and machinery		38,900		
Supplies and services		8,76,690		
Stores		35,000		
Provision for depreciation		1,15,000		
Fire insurance		5,000		
Renewals and replacements		5,000		
Less—Amount transferred from depreciation fund		−5,000		
Total .. Voted ..		10,78,900	11,38,000	10,43,505
C-2 (5) Establishment charges recoverable from other Governments, Departments, etc.—				
Deduct—Contribution recoverable from the Security Printing, India, for allowances to the Doctor and pay of Compounder		−1,600	−1,600	−1,506
TOTAL, Nasik Distillery .. Voted ..		11,90,000	12,45,000	11,52,600
C-3 Chowka Distillery.				
C-3 (1) Contingencies—				
Cost price of spirit supplied by contractors		5,500		
Other supplies and services		100		
TOTAL, Chowka Distillery .. Voted ..		5,600	6,000	....

DETAILED ACCOUNT No. 8-E. PROVINCIAL EXCISE. E-Compensations.		Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
E-1 Indian States—				
E-1 (1) ASSIGNMENTS AND COMPENSATIONS.				
1. Compensation paid to Indian States for the lease of their Abkari revenue	*Charged* ..	*3,79,908*		*4,67,350*
2. Annual payments for leasing the hemp drugs revenue of certain Indian States	*Charged* ..	*1,21,292*		*1,24,379*
3. Surplus amount payable to certain States in respect of their Abkari and hemp drugs leases	*Charged* ..	*25,000*		*35,763*
4. Gain on liquor payable to certain Indian States ..	*Charged* ..	*20,000*		*17,283*
E-2 Other Parties—				
E-2 (1) ASSIGNMENTS AND COMPENSATIONS.				
1. Contributions to Local Boards in lieu of one anna cess on excise revenue	Voted ..	1,30,100		1,30,128
2. Bombay Municipality	*Charged* ..	*1,43,800*		*1,43,750*
3. Private parties	Voted ..	6,900		5,919
	TOTAL ..	8,27,000	8,49,000	9,24,572
	Charged ..	*6,90,000*	*7,12,000*	*7,88,525*
	Voted ..	1,37,000	1,37,000	1,36,047

DETAILED ACCOUNT No. 8-F. PROVINCIAL EXCISE. F-Charges in England.				
F-1 Leave salaries and deputation pay (High Commissioner for India)	Voted ..	....	....	5,099
F-2 Sterling overseas pay (High Commissioner for India) ..	*Charged* ..	....	*320*	*655*
TOTAL ..	*Charged* ..	....	*320*	*655*
	Voted ..	....	....	5,099

9-STAMPS.	Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
A-NON-JUDICIAL.				
A. SUPERINTENDENCE	9A	34,100	35,000	28,520
B. CHARGES FOR THE SALE OF STAMPS	9B	65,100	67,000	65,411
C. COST OF STAMPS SUPPLIED FROM CENTRAL STAMP STORES		20,800	25,000	19,323
TOTAL.. VOTED ..		1,20,000	1,27,000	1,13,254
B-JUDICIAL.				
A. SUPERINTENDENCE	9A	34,000	34,000	25,691
B. CHARGES FOR THE SALE OF STAMPS	9C	37,500	37,000	36,756
C. COST OF STAMPS SUPPLIED FROM CENTRAL STAMP STORES		9,500	10,000	9,587
TOTAL.. VOTED ..		81,000	81,000	72,034
LUMP CUT UNDER "CONTINGENCIES"		−3,000	....	....
GRAND TOTAL .. VOTED ..		1,98,000	2,08,000	1,85,288

DETAILED ACCOUNT No. 9A. **STAMPS.** **A-Superintendence.**	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
A-1 (1) Pay of Officers—				
Assistant Superintendent (500—25—650)	1	7,800		
TOTAL.. VOTED ..		7,800	8,700	7,768
A-1 (2) Pay of Establishment—				
Superior establishment (30—300)	18	29,538		
Inferior establishment (7 to 35)	25	6,462		
TOTAL.. VOTED ..		36,000	35,700	36,151
A-1 (3) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)		50		
House-rent and other allowances		1,150		
TOTAL.. VOTED ..		1,200	1,200	1,241
A-1 (4) Contingencies—				
Contract contingencies		5,500		
Non-contract contingencies		1,600		
TOTAL.. VOTED ..		7,100	7,400	5,252
A-1 (5) Establishment charges recoverable from, or payable to, other Governments and Departments—				
Deduct—Contribution payable by the Posts and Telegraphs Department on account of the share of establishment of the Stamp Office, Bombay.		....	....	−12,201
Add—Fixed amount transferred from "25, General Administration—Charges of District Administration" (page 118) on account of establishment charges of Collectors		+16,000	+16,000	+16,000
TOTAL.. VOTED ..		16,000	16,000	3,799
TOTAL .. VOTED ..		(a)68,100	(a)69,000	54,211

(a) The provision under "Superintendence" is split up half to half in round hundreds under "Non-Judicial" and "Judicial".

DETAILED ACCOUNT No. 9-B. STAMPS. B-Charges for the sale of Stamps (Non-Judicial).	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
B-1 (1) Pay of Establishment—				
Vendors (30—160)	8	8,680		
Servants (17—22)	4	1,020		
Probable savings		....		
Total .. Voted ..		9,700	9,600	9,508
B-1 (2) Allowances, Honoraria, etc.—				
House-rent and other allowance .. .. Voted ..		100	100	123
B-1 (3) Contingencies—				
Discount		54,398		
Non-contract contingencies		902		
Total .. Voted ..		55,300	57,300	55,780
TOTAL .. Voted ..		65,100	67,000	65,411

DETAILED ACCOUNT No. 9-C. STAMPS. B-Charges for the sale of Stamps. (Judicial).	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
B-1 (1) Pay of Establishment—				
Vendors (30—160)	7	7,706		
Servants (17—21)	3	744		
Leave salary		150		
Total .. Voted ..		8,600	8,400	8,112
B-1 (2) Allowances, Honoraria, etc.—				
House-rent and other allowances		100	100	96
B-1 (3) Contingencies—				
Discount and commission .. .. .. Voted ..		28,800	28,500	28,548
TOTAL .. Voted ..		37,500	37,000	36,756

10-FOREST.		Detailed Account No.	Budget Estimate, 1937–38.	1936–37.	1935-36.
SUMMARY.			Rs.	Rs.	Rs.
A. GENERAL DIRECTION	*Charged* ..	10-A	*34,000*	*36,000*	*35,151*
	Voted ..		46,100	48,000	40,984
B. CONSERVANCY AND WORKS	Voted ..	10-B	7,78,500	8,22,200	8,30,568
C. ESTABLISHMENTS	*Charged* ..		*2,91,500*	*3,06,000*	*2,50,905*
	Voted ..	10-C	15,44,000	15,32,000	15,32,538
D. INTEREST ON CAPITAL OUTLAY	*Charged* ..		*38,000*	*95,000*	*92,789*
E. CHARGES IN ENGLAND	*Charged* ..	10-E	*86,200*	*90,120*	*1,30,605*
	Voted ..		....	120	2,229
F. LOSS OR GAIN BY EXCHANGE	*Charged* ..		....	*—458*	*—749*
	Voted ..		....	—1	—13
LUMP CUT UNDER "ALLOWANCES, HONORARIA, ETC.".	*Charged* ..		*—1,200*	....	....
	Voted ..		—5,100	....	....
LUMP CUT UNDER "CONTINGENCIES"	Voted ..		—20,900	....	....
FOR ROUNDING ..	*Charged* ..		*—500*	*+338*	
	Voted ..		+400	—319	
TOTAL ..			27,91,000	29,29,000	29,15,007
	Charged ..		*4,48,000*	*5,27,000*	*5,08,701*
	VOTED ..		23,43,000	24,02,000	24,06,306

DETAILED ACCOUNT No 10-A. FOREST. A-General Direction.		Strength, 1937–38.	Budget Estimate, 1937–38.	1936–37.	1935–36.
			Rs.	Rs.	Rs.
A-(1) Pay of Officers—					
Chief Conservator (2,500—125—2,750)	*Charged* ..	1	*30,500*		
Personal assistant (250—20—750)	Voted ..	1	7,000		
Total ..	*Charged* ..		*30,500*	*33,000*	*30,609*
	Voted ..		7,000	7,000	6,447
A-(2) Pay of Establishment—					
Office establishment (18—300)		14	14,700		
Total ..	Voted ..		14,700	15,000	14,578
A-(3) Allowances, Honoraria, etc.—					
Travelling allowance (ordinary)	*Charged* ..		*3,500*		
	Voted ..		1,500		
Forest training	Voted ..		14,900		
Total ..	*Charged* ..		*3,500*	*3,000*	*4,542*
	Voted ..		16,400	17,000	11,333
A-(4) Contingencies—					
Non-contract contingencies	Voted ..		2,000	2,000	1,798
A-(5) Establishment charges payable to other Governments, Departments, etc.—					
Contribution for Forest Map Office, Dehra Dun ..	Voted ..		6,000	7,000	6,828
TOTAL ..			80,100	84,000	76,135
	Charged ..		*34,000*	*36,000*	*35,151*
	Voted ..		46,100	48,000	40,984

DETAILED ACCOUNT No. 10-B. FOREST. B-Conservancy and Works.	Budget Estimate, 1937–38.	1936–37.	1935–36.
	Rs.	Rs.	Rs.
B-(1) Timber and other produce removed from the Forests by Government Agency—			
(a) Timber	3,70,250		
(b) Firewood and charcoal	8,870		
(c) Bamboos	....		
(d) Sandalwood	16,000		
(e) Grass and other minor produce	80		
Total ..	3,95,200	4,29,000	4,53,693
B-(2) Timber and other produce removed from the Forests by consumers or purchasers .	65,000		
Establishment charges recoverable from other Governments, Departments, etc. ..	....		
Deduct—Establishment charges recoverable from contractors, etc., on account of pay of Depot offices, etc.	....		
Total ..	65,000	69,200	68,745
B-(3) Live Stock, Stores, Tools and Plant—			
(a) Purchase of cattle	....		
(b) Feed and upkeep of cattle	50		
(c) Purchase of stores, tools and plant	6,669		
(d) Customs duty	....		
Total ..	6,719	8,000	7,725
B-(4) Communications and Buildings—			
(a) Railways and Tramways	1,00,191		
(b) Roads and bridges (other than those in connection with Railways and Tramways)	4,600		
(c) Buildings	15,490		
(d) Other works	44,000		
Total ..	1,64,281	1,69,000	1,61,846
Carried over ..	6,31,200	6,75,200	6,92,009

DETAILED ACCOUNT No. 10-B. **FOREST.** **B-Conservancy and Works—contd.**	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
Brought forward ..	6,31,200	6,75,200	6,92,009
B-(5) Organisation, improvement and extension of Forests—			
(*a*) Demarcation ..	3,050		
(*b*) Forest Settlement ..	....		
(*c*) Surveys ..	....		
(*d*) Working Plans ..	450		
(*e*) Plantations ..	....		
(*f*) Reproduction ..	63,000		
(*g*) Fire protection ..	24,600		
(*h*) Other works ..	10,900		
Total ..	1,02,000	1,02,000	95,247
B-(6) Miscellaneous—			
(*a*) Rent of leased forests and payments to shareholders in forests managed by Government ..	15,535		
(*b*) Law charges ..	....		
(*c*) Grain compensation allowance ..	....		
(*d*) Clothing ..	25,825		
(*e*) Fodder charges ..	25		
(*f*) Other charges ..	2,615		
Total ..	44,000	45,000	43,312
B-(7) Suspense—			
(*a*) Works advances ..			
Total ..	....		....
B-(8) Demarcation of boundaries (between British territory and Indian States) ..	1,300	....	....
Total—Voted ..	7,78,500	8,22,200	8,30,568

DETAILED ACCOUNT No. 10C. FOREST. C-Establishments.		Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
C-(1) Pay of Officers—					
Conservators (2,150)	*Charged*	*3*	*70,585*		
Other officers (*325—1,350*)	*Charged*	*16*	*1,76,515*		
Other officers (235—1,200)	Voted	21	1,24,700		
Total	*Charged*		*2,47,100*	*2,63,000*	*2,10,174*
	Voted		1,24,700	1,00,000	97,839
C-(2) Pay of Establishment—					
Subordinate forest and depot establishments (15—200)		2,634	9,45,385		
Office establishment (30—270)		336	2,35,259		
Temporary establishment			29,266		
Probable savings			—18,610		
Total	Voted		11,91,300	12,08,000	12,00,173
C-(3) Allowances, Honoraria, etc.—					
Travelling allowance (*Charged*)	Fixed		*31,906*		
	Ordinary		*2,800*		
Travelling allowance (Voted)	Fixed		1,41,600		
	Ordinary		42,940		
House-rent and other allowances	*Charged*		....		
	Voted		4,540		
Forest training	Voted		520		
Cost of passages granted under the Superior Civil Services Rules, 1924	*Charged*		*9,694*		
Total	*Charged*		*44,400*	*43,000*	*40,731*
	Voted		1,89,600	1,84,000	1,85,314
C-(4) Contingencies—					
Stationery			5,310		
Carriage of tents and records			7,859		
Rents, rates and taxes			2,375		
Service postage and telegrams			26,423		
Sundries			9,933		
Total	Voted		51,900	52,000	51,007
C-(5) Establishment charges recoverable from other Governments, Departments, etc.—					
(1) Amount recoverable from Raisingpur estate on account of pay of rangers, etc.			—1,400		
(2) Fixed amount transferred to "7, Land Revenue" on account of entertainment of foresters, etc., to do revenue work of Akrani Mahal			—3,000		
(3) Fixed amount transferred to "8, Provincial Excise" on account of Forest Department establishment entertained in the Akrani Mahal for doing specialised excise work, *vide* page 69			—9,000		
(4) Amount recoverable from contractors for loan of services of guards			—100		
Total	Voted		—13,500	—12,000	—1,795
TOTAL			18,35,500	18,38,000	17,83,443
	Charged		*2,91,500*	*3,06,000*	*2,50,905*
	Voted		15,44,000	15,32,000	15,32,538

DETAILED ACCOUNT No. 10-E. FOREST. E-Charges in England.		Budget Estimate, 1937–38.	1936–37.	1935–36.
		Rs.	Rs.	Rs.
Leave salaries and deputation pay—High Commissioner for India ..	*Charged* ..	*34,120*	*35,880*	*84,144*
	Voted ..	....	120	2,229
Sterling overseas pay do. do. ..	*Charged* ..	*52,000*	*54,240*	*46,461*
	Rounding ..	+*80*	....	
GRAND TOTAL ..	*Charged* ..	*86,200*	*90,120*	*1,30,605*
	Voted ..	....	120	2,229

11-REGISTRATION.	Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
A. SUPERINTENDENCE	11-A	30,200	29,000	27,808
B. DISTRICT CHARGES	11-B	5,22,500	5,28,000	5,15,790
C. CHARGES IN ENGLAND (a)	..	17,000	18,480	15,581
D. LOSS OR GAIN BY EXCHANGE	..	....	— 94	—80
Lump cut under "Allowances, Honoraria etc."	..	— 500	..	..
Lump cut under "Contingencies"	..	—3,100	..	..
Rounding ..		—100	— 386	
TOTAL .. Voted ..		5,66,000	5,75,000	5,59,099

DETAILED ACCOUNT No. 11-A. 11-REGISTRATION. A-Superintendence.	Strength, 1937-38.	Rs.	Rs.	Rs.
A-(1) Pay of Establishment—				
Inspectors of Registration (220—300)	5	16,095		
Clerks (25—60)	5	4,093		
Servants (16—20)	6	1,212		
Total ..		21,400	21,000	19,127
A-(2) Allowances, Honoraria, etc.—				
Travelling allowance .. .. .. Fixed ..		6,000		
Ordinary ..		800		
Total ..		6,800	6,000	6,584
A-(3) Contingencies—				
Contract contingencies		1,250		
Service postage and telegrams		744		
Pay of menials		6	....	
Total ..		2,000	2,000	2,097
TOTAL .. Voted ..		30,200	29,000	27,808

(a) Stores—High Commissioner for India.

DETAILED ACCOUNT No. 11-B. Registration. B-District Charges.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
B-(1) Pay of Officers—				
Sub-Registrars, Bombay (270—600)	2	10,432		
Leave salary		1,468		
Total ..		11,900	10,000	9,063
B-(2) Pay of Establishment—				
Sub-Registrars (30—300)	199	2,55,083		
Clerks (25—200)	175	1,02,554		
Servants (14—25)	103	18,463		
Temporary establishment		30,000		
Lump deduction for probable savings		—13,000		
Total ..		3,93,100	3,94,000	3,98,196
B-(3) Allowances, Honoraria, etc.—				
Travelling allowance (Ordinary)		8,000		
House-rent and other allowances		1,500		
Commission to Sub-Registrars		2,300		
Total ..		11,800	16,000	13,192
B-(4) Contingencies—				
Contract contingencies		7,627		
Non-contract contingencies		7,000		
Rents, rates and taxes		1,962		
Service postage and telegrams		85,000		
Customs duty on imported stores		4,000		
Pay of menials		111		
Total ..		1,05,700	1,08,000	95,339
TOTAL .. Voted ..		5,22,500	5,28,000	5,15,790

12-CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACTS.		Detailed Account No.	Budget Estimate, 1937–38.	1936–37.	1935–36.
			Rs.	Rs.	Rs.
A-CHARGES OF COLLECTION	*Charged* ..	12-A	*18,300*	*15,700*	*1,198*
	Voted ..		1,16,700	95,700	4,724
B-INSPECTION OF MOTOR VEHICLES	*Charged* ..	12-B	*3,600*	*3,100*	*240*
	Voted ..		1,03,800	94,300	98,372
C-COMPENSATION TO LOCAL BODIES, ETC. ..	*Charged* ..		*7,39,000*	*6,85,000*	....
D-OTHER CHARGES	*Charged* ..		*5,33,000**	*4,73,000**	....
E-CHARGES IN ENGLAND	*Charged* ..	12-E	*4,400*	*3,200*	....
	Voted ..		....	....	34
F-LOSS OR GAIN BY EXCHANGE	*Charged* ..		....	*—16*	....
Lump cut under "Allowances, Honoraria, etc." ..	*Charged* ..		*—200*	....	....
	Voted ..		—700	....	....
Lump cut under "Contingencies"	Voted ..		—1,000	....	....
For rounding	*Charged* ..		*—100*	*+16*	....
	Voted ..		+200	....	....
TOTAL ..			15,17,000	13,70,000	1,04,568
	Charged ..		*12,98,000*	*11,80,000*	*1,438*
	Voted ..		2,19,000	1,90,000	1,03,130

DETAILED ACCOUNT No. 12-A.

CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACTS.

A-Charges of Collection.

		Strength 1937–38.			
(a) BOMBAY CITY.					
A-(a) (1) Pay of Officers—					
Deputy Commissioner (*650—50—1,350+S.P 200*) ..	*Charged* ..	1	*17,600*		
Inspector (300—10—400)	Voted ..	1	4,800		
Total ..	*Charged* ..		*17,600*	*17,100*	*1,250*
	Voted ..		4,800	4,800	246
A-(a) (2) Pay of Establishment—					
Clerks (50—275) ..	.. ..	6	11,893		
Temporary establishment ..	.. ..		26,807		
Total ..	Voted ..		38,700	28,600	1,450
A-(a) (3) Allowances, Honoraria, etc.—					
Travelling allowance .. fixed ..	*Charged* ..		*2,400*		
	Voted ..		600		
Travelling allowance .. ordinary ..	*Charged* ..		*2,500*		
	Voted ..		1,000		
House-rent and other allowances ..	*Charged* ..		*1,800*		
	Voted ..		700		
Total ..	*Charged* ..		*6,700*	*3,800*	*348*
	Voted ..		2,300	2,900	....
Total—carried over ..	*Charged* ..		*24,300*	*20,900*	*1,598*
	Voted ..		45,800	36,300	1,696

*Represents "Transfers to the Provincial Road Fund" (page 342).

DETAILED ACCOUNT No. 12-A. **CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACTS.** A-Charges of Collection.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
Total—brought forward .. *Charged* ..	*24,300*	*20,900*	*1,598*
Total—brought forward .. Voted ..	45,800	36,300	1,696
A-(a) (4) Contingencies—			
Contract contingencies	2,500		
Non-contract contingencies	4,000		
Supplies and services	100		
Total .. Voted ..	6,600	19,900	3,028
A-(a) (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—			
Add—Portion transferred from the minor head "B-Inspection of Motor Vehicles" (page 82) .. .. .. Voted ..	+2,600	+2,600	....
Deduct—Portion chargeable to the minor head "B-Inspection of Motor Vehicles" (page 82) .. .. .. *Charged* ..	*—3,600*	*—3,100*	*— 240*
Deduct—Portion chargeable to the major head "29-Police" (page 160) .. .. *Charged* ..	*—2,400*	*—2,100*	*— 160*
Total .. *Charged* ..	*—6,000*	*—5,200*	*— 400*
Total .. Voted ..	+2,600	+2,600	....
TOTAL (*a*) .. *Charged* ..	*18,300*	*15,700*	*1,198*
TOTAL (*a*) .. Voted ..	55,000	58,800	4,724
(*b*) PRESIDENCY PROPER.			
A-(b) (1) Pay of Establishment—Temporary establishment	41,000	30,400	....
A-(b) (2) Allowances, Honoraria, etc.—			
Travelling allowance .. fixed	876		
Travelling allowance .. ordinary	10,000		
House-rent and other allowances	7,324		
Total ..	18,200	6,500	....
A-(b) (3) Contingencies—Non-contract contingencies	2,500	....	....
TOTAL (*b*) .. Voted ..	61,700	36,900	....
GRAND TOTAL .. *Charged* ..	*18,300*	*15,700*	*1,198*
GRAND TOTAL .. Voted ..	1,16,700	95,700	4,724

DETAILED ACCOUNT No. 12-B. CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACTS.	Strength, 1937–38.	Budget Estimate, 1937–38.	1936–37.	1935–36.
		Rs.	Rs.	Rs.
B-Inspection of Motor Vehicles.				
(a) BOMBAY CITY.				
B-(a) (1) Pay of Officers—				
Superintendent (500—50—800+S. P. 150)	1	11,400		
Inspectors (300—10—400+S. P. 100)	7	30,800		
Total .. Voted ..		42,200	38,200	43,210
B-(a) (2) Pay of Establishment—				
Clerks (50—275)	15	19,900		
Temporary establishment		2,200		
Total .. Voted ..		22,100	19,800	26,437
B-(a) (3) Allowances, Honoraria, etc.—				
Travelling allowance .. .. .. Fixed ..		5,400		
Travelling allowance .. .. .. Ordinary ..		2,000		
House-rent and other allowances		1,700		
Total .. Voted ..		9,100	7,400	8,372
B-(a) (4) Contingencies—				
Contract contingencies		2,500		
Non-contract contingencies		8,300		
Supplies and services		11,400		
Total .. Voted ..		22,200	22,300	14,576
B-(a) (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—				
Add—Portion transferred from the minor head "A-Charges of Collection" (page 81) .. *Charged* ..		*+3,600*	*+3,100*	
Deduct—Portion chargeable to the minor head "A-Charges of collection" (page 81) .. .. Voted ..		—2,600	—2,600	
Deduct—Portion chargeable to the major head "29. Police" (pages 160 and 163) .. .. Voted ..		—2,600	—2,600	
Deduct—Receipts retained to meet charges .. Voted ..		—11,600	—11,500	
Total .. *Charged* ..		*+3,600*	*+3,100*	*+240*
Total .. Voted ..		—16,800	—16,700	—13,081
TOTAL (a) .. Carried over .. *Charged* ..		*3,600*	*3,100*	*240*
TOTAL (a) .. Carried over .. Voted ..		78,800	71,000	79,514

DETAILED ACCOUNT No. 12-B—*contd.* CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACTS—*contd.* B-Inspection of Motor Vehicles—*contd.*	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
Brought forward *Charged* ..	*3,600*	*3,100*	*240*
Brought forward Voted ..	78,800	71,000	79,514
(*b*) PRESIDENCY PROPER.			
B-(b) (1) Pay of Establishment—			
Clerk 1 (25—5—55)	605		
Temporary establishment	395		
Total ..	1,000	800	855
B-(b) (2) Allowances, Honoraria, etc.	....	....	45
B-(b) (3) Contingencies—Non-contract contingencies	8,400	7,600	6,322
B-(b) (4) Establishment charges payable to other Governments, Departments, etc.—			
Add—Amount transferred from the major head "29-Police" (page 174)	+15,600	+14,900	+11,636
TOTAL (*b*) .. Voted ..	25,000	23,300	18,858
GRAND TOTAL ..	1,07,400	97,400	98,612
Charged ..	*3,600*	*3,100*	*240*
Voted ..	1,03,800	94,300	98,372

DETAILED ACCOUNT No. 12-E. CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACTS. E-Charges in England.	Budget Estimate, 1937-38.	1936-37.	1935-36.
Sterling overseas pay—High Commissioner for India	*4,900*	*3,200*	....
Copies of International certificates for Motor Vehicles, etc.—High Commissioner for India	....	....	34
Deduct—Amount chargeable to the major head "29-Police" (page 182)	*—500*	....	....
TOTAL ..	4,400	3,200	34
Charged ..	*4,400*	*3,200*	....
Voted ..	....	....	34

13-OTHER TAXES AND DUTIES.	Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
A-COLLECTION CHARGES	13-A	24,200	23,000	23,276
B-CHARGES UNDER THE ELECTRICITY ACTS	13-B	14,000	14,000	13,7 10
C-CHARGES IN CONNECTION WITH TOBACCO DUTIES	13-C	17,72,400	16,87,800	..
Lump cut under "Allowances, Honoraria, etc." .. Voted ..		—300	....	....
Lump cut under "Contingencies" .. .. Voted ..		—800	....	....
For rounding		+500	+200	....
TOTAL .. Voted ..		18,10,000	17,25,000	14,62,684

DETAILED ACCOUNT No. 13-A. OTHER TAXES AND DUTIES. A-Collection charges.	Strength 1937-38.			
A-1—Entertainment Tax.				
A-1 (1) Pay of Officers—Supervisor (500—650)	1	6,600	6,000	6,260
A-1-(2) Pay of Establishment—				
Clerks (30—160)	3	7,160		
Servants (20)	3	720		
Temporary establishment		1,020		
Total ..		8,900	8,000	7,958
A-1 (3) Allowances, Honoraria, etc.—				
Travelling allowance (fixed)		1,640		
House-rent and other allowances		60		
Total ..		1,700	2,000	1,580
A-1 (4) Contingencies—				
Contract contingencies		90		
Non-contract contingencies		80		
Cost of entertainment duty stamps		730		
Total ..		900	1,000	1,420
TOTAL .. Voted ..		18,100	17,000	17,218
A-2—Betting Tax.				
A-2 (1) Pay of Establishment—Special pay		100	....	58
A-2 (2) Contingencies— Fees to be paid to Western India Turf Club for collecting betting tax .. .. .. Voted ..		6,000	6,000	6,000
TOTAL .. Voted ..		6,100	6,000	6,058
GRAND TOTAL .. Voted ..		24,200	23,000	23,276

DETAILED ACCOUNT No. 13-B. OTHER TAXES AND DUTIES. B-Charges under the Electricity Act.				
BOMBAY CITY.				
B-(1) Pay of Establishment—Temporary establishment		2,200	2,000	2,140
B-(2) Allowances, Honoraria, etc.—Travelling allowance (fixed) ..		300	300	300
B-(3) Contingencies—Collection charges (for the whole of the presidency).		11,500	11,700	11,270
TOTAL .. Voted ..		14,000	14,000	13,710

DETAILED ACCOUNT No. 13-C. **OTHER TAXES AND DUTIES.** **C-Charges in connection with Tobacco Duties.**	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
(*a*) BOMBAY CITY.		Rs.	Rs.	Rs.
C-(a) (1) Pay of Officers—Special pay to the superintendent (120) ..	1	1,500	1,600	1,788
C-(a) (2) Pay of Establishment—				
Clerks (60—160 *plus* special pay 40)	6	9,000		
Servants (20—43)	125	32,000		
Total ..		41,000	40,900	40,412
C-(a) (3) Allowances, Honoraria, etc.—				
Rewards		1,900		
House-rent and other allowances		5,350		
Travelling allowance (ordinary)		350		
Total ..		7,600	8,400	7,167
C-(a) (4) Contingencies—				
Non-contract contingencies		27,640		
Supplies and services		2,160		
Rewards		1,000		
Total ..		30,800	30,900	31,682
C-(a) (5) Grants-in-aid, Contributions, Donations, etc.—				
Grant of net proceeds from the Tobacco Duty (Town of Bombay) Amendment Act, 1932, to the Bombay Municipality ..		16,57,000	15,72,000	13,12,900
C-(a) (6) Establishment charges payable to or recoverable from other Governments, Departments, etc.—				
Add—Cost of inspector's staff from "8, Provincial Excise" (*vide* page 68)		+26,700	+26,700	
Deduct—Contribution from the Zenith and Golden Tobacco Companies		—1,300	—1,300	
Total ..		25,400	25,400	25,529
TOTAL (*a*) .. Voted ..		17,63,300	16,79,200	14,19,478
(*b*) PRESIDENCY PROPER.				
C-(b) (1) Pay of Establishment—Temporary establishment ..		7,100	7,100	5,805
C-(b) (2) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)		174		
House-rent and other allowances		326		
Rewards		1,000		
Total ..		1,500	800	410
C-(b) (3) Contingencies—Rewards		500	700	5
TOTAL (*b*) .. Voted ..		9,100	8,600	6,220
GRAND TOTAL .. Voted ..		17,72,400	16,87,800	14,25,698

17-INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
IRRIGATION WORKS.			
Interest on capital outlay on Irrigation Works	*42,03,000*	*41,89,000*	....
TOTAL .. *Charged* ..	*42,03,000*	*41,89,000*	....

18-OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.		Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
A—IRRIGATION WORKS.				
(1) Works for which neither Capital nor Revenue Accounts are kept.				
I—Works ...		......	2,600	3,396
I—Extensions and improvements ...		21,000	20,200	14,986
II—Maintenance and repairs ...		2,02,600	2,32,600	2,09,327
III—Establishment—				
A—Ordinary ...	*Charged*...	*10,700*	*17,200*	*24,813*
	Voted ...	39,900	63,600	1,00,212
B—Special ...	*Charged*...	......	....	....
	Voted ...	36,900	37,700	31,546
C—Pensionary charges ...	*Charged* .	*800*	*1,200*	*1,861*
	Voted ...	3,200	4,800	7,516
IV—Tools and plant ...		3,400	5,000	3,836
VI—Suspense ...		......	....	....
VII—*Deduct*—English cost of stores ...		......	....	—404
VIII—Loss or gain by exchange ...		......	....	— 2
IX—Charges in England—				
Establishment ...		......	....	....
Stores for India ...		......	....	406
	Total ...	3,18,500	3,84,900	3,97,493
	Charged...	*11,500*	*18,400*	*26,674*
	Voted ...	3,07,000	3,66,500	3,70,819
(2) Miscellaneous Expenditure.				
III—Establishment—				
A—Ordinary ...	*Charged*...	......	....	*14*
	Voted ...	......	....	53
B—Special ...	*Charged*...	......	....	....
	Voted ...	500	500	1,960
C—Pensionary charges ...	*Charged*...	......	....	*1*
	Voted ...	......	....	4
IV—Tools and plant ...		......	....	3
V—Other charges ...		250	250	194
V-A—Grants-in-aid ...		2,750*	2,750*	4,070
VI—Suspense ...		......	....	....
VII—*Deduct*—English cost of stores ...		......	....	....
VIII—Loss or gain by exchange ...		......	....	....
IX—Charges in England—				
Establishment ...		......	....	....
Stores for India ...		......	....	....
	Total ...	3,500	3,500	6,299
	Charged...	......	....	*15*
	Voted ...	3,500	3,500	6,284

* Annual contribution of the Government of Bombay towards the cost of the Central Bureau of Information for Irrigation in India.

18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.		Detailed Account No.	Budget Estimate, 1937–38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
TOTAL, A—IRRIGATION WORKS, (1) AND (2)—*concld.*					
I—Works		....	....	2,600	3,396
I—Extensions and improvements		18-A-I	21,000	20,200	14,986
II—Maintenance and repairs		18-A-II	2,02,600	2,32,600	2,09,327
III—Establishment—					
A—Ordinary	*Charged*	....	*10,700**	*17,200*	*24,827*
	Voted	....	39,900	63,600	1,00,265
B—Special	*Charged*	....	....	....	....
	Voted	18-A-IIIB	37,400	38,200	33,506
C—Pensionary charges	*Charged*	....	*800*	*1,200*	*1,862*
	Voted	....	3,200	4,800	7,520
IV—Tools and plant		....	3,400	5,000	3,839
V—Other charges		18-A-V	250	250	194
V-A—Grants-in-aid		....	2,750	2,750	4,070
VI—Suspense			....	....	....
VII—*Deduct*—English cost of stores			....	....	—404
VIII—Loss or gain by exchange			....	....	—2
IX—Charges in England—					
Establishment			....	....	....
Stores for India			....	....	406
Total A—Irrigation			3,22,000	3,88,400	4,03,792
	Charged		*11,500*	*18,400*	*26,689*
	Voted		3,10,500	3,70,000	3,77,103
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.					
(1) Works for which neither Capital nor Revenue Accounts are kept.					
I—Works			....	....	....
I—Extensions and improvements			....	....	....
II—Maintenance and repairs		18-B-II	39,000	39,800	39,269
III—Establishment—					
A—Ordinary	*Charged*		*1,900**	*2,400*	*3,117*
	Voted		6,900	9,500	11,786
B—Special	Voted		....	....	....
C—Pensionary charges	*Charged*		*200*	*200*	*234*
	Voted		500	700	884
IV—Tools and plant			600	1,000	534
VI—Suspense			....	....	....
VII—*Deduct*—English cost of stores			....	....	....
VIII—Loss or gain by exchange			....	....	....
IX—Charges in England—					
Establishment			....	....	....
Stores for India			....	....	....
Rounding—	*Charged*		*+400*		
	Voted		—500		
Total B—Navigation, etc.			49,000	53,600	55,824
	Charged		*2,500*	*2,600*	*3,351*
	Voted		46,500	51,000	52,473
TOTAL—PUBLIC WORKS			3,71,000	4,42,000	4,59,616
	Charged		*14,000*	*21,000*	*30,040*
	Voted		3,57,000	4,21,000	4,29,576

* For the purposes of Appropriation Accounts these charges will be watched under the head "50, Civil works" *vide* foot note on page 282.

18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.		Budget Estimate, 1937-38.	1936-37.	1935-36.
	Detailed Account No.	Rs.	Rs.	Rs.
CIVIL.				
A-Irrigation Works.				
Works for which neither Capital nor Revenue Accounts are kept.				
A-Maintenance and Repairs—				
Grants for repairs to Minor Irrigation Works in the charge of the Revenue Department—				
Northern Division		11,000	15,000	9,186
Southern Division		320		
Central Division		9,000		
B-Works—				
Works in progress		26,728	76,000	27,025
Repairs		13,185	4,000	2,221
Establishment, pensionary and tools and plant charges debited *pro-rata*. — *Charged* ..		*400*	*1,000*	*2,942*
Establishment, pensionary and tools and plant charges debited *pro-rata*. — Voted ..		1,600	2,000	14,043
C-Establishment—				
Special survey establishment		276	....	180
Rounding .. *Charged* ..		*—400*	....	....
Rounding .. Voted ..		—109	....	....
TOTAL—CIVIL ..		62,000	98,000	55,597
Charged ..		....	*1,000*	*2,942*
Voted ..		62,000	97,000	52,655
Deduct—Amounts financed from Famine Relief Fund .. *Charged* ..		....	....	*2,940*
Deduct—Amounts financed from Famine Relief Fund .. Voted ..		....	....	51,177
Net amount charged to ordinary revenue—Civil .. *Charged* ..		....	*1,000*	*2*
Net amount charged to ordinary revenue—Civil .. Voted ..		62,000	97,000	1,478
GRAND TOTAL, PUBLIC WORKS AND CIVIL ..		4,33,000	5,40,000	4,61,096
Charged ..		*14,000*	*22,000*	*30,042*
Voted ..		4,19,000	5,18,000	4,31,054

DETAILED ACCOUNT No. 18-A-I.
Extensions and Improvements.

	Total estimated cost.	Expenditure to end of 1936-37.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.	Rs.	Rs.
Works in Progress.					
Survey and preparation of plans and estimates for improvements and repairs to old irrigation tanks in the Ahmedabad Division in the Northern Circle	......	......	2,617	......	....
Improvements to the Matewal tank at Saloon and Nanodra villages, taluka Thasra, Kaira and Panch Mahals Division, Northern Circle	4,075	2,000	2,075	......	....
Improvements to bandharas in the Nasik Irrigation Division, Deccan Irrigation Circle	......	......	1,500	......	....
Survey and preparation of plans and estimates for improvements and repairs to old irrigation tanks in the Dharwar Division, Southern Circle	......	...	3,700	......	....
Survey and preparation of plans and estimates for improvements and repairs to old irrigation tanks in the Belgaum Division, Southern Circle	......	......	2,250	......	....
Survey and preparation of plans and estimates for improvements and repairs to old irrigation tanks in the Kanara Division, Southern Circle	......	...	2,618	......	....
Discretionary grant.					
Northern Circle	......	......	2,240	......	....
Deccan Irrigation Circle...	......	......	2,000	......	....
Central Circle	......	......	1,000	......	....
Southern Circle	......	......	1,000	......	....
Total ...	......	......	21,000	20,200	14,986

DETAILED ACCOUNT No. 18-A-II.
Maintenance and Repairs.

	Budget Estimate, 1937-38.	1936-37.	1935-36.
Northern Circle	67,000	......	....
Central Circle	4,100	......	....
Deccan Irrigation Circle	67,100	......	....
Southern Circle	64,400	......	....
Total ..	2,02,600	2,32,600	2,09,327

DETAILED ACCOUNT No. 18-A-V.
Works—Other Charges.

	Budget Estimate, 1937-38.	1936-37.	1935-36.
Maintaining rain and river gauges in the Central Circle	200	......	....
" " " Southern Circle	50	......	....
Total ...	250	250	194

DETAILED ACCOUNT No. 18-B-II.
Maintenance and Repairs.

	Budget Estimate, 1937-38.	1936-37.	1935-36.
Northern Circle	22,000	......	....
Deccan Irrigation Circle	17,000	......	....
Total ...	39,000	39,800	39,269

DETAILED ACCOUNT No. 18-A-III-B. Establishment.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
(1) Works for which neither capital nor Revenue Accounts are kept.			
VI.—SPECIAL SURVEYS.			
Deccan Irrigation Circle.			
(b) Pay of Establishment—			
Temporary establishment ... . Voted ...	31,200	26,000	....
(c) Allowances, etc.—			
Travelling allowance ... ... Voted ...	2,300	2,000	....
Probable savings	−6,500	......	....
Total, Deccan Irrigation Circle—Voted ...	27,000	28,000	....
Total—VI-Special Surveys—Voted ...	27,000	28,000	....
VII.—REVENUE ESTABLISHMENT.			
Deccan Irrigation Circle.			
(b) Pay of Establishment—			
Temporary establishment ... . Voted ...	8,400	8,100	....
(c) Allowances, etc.—			
Travelling allowance ... ... Voted ...	700	700	....
Total—Deccan Irrigation Circle—Voted ...	9,100	8,800	....
Central Circle.			
(b) Pay of Establishment—			
Temporary establishment ... . Voted ...	800	800	....
(c) Allowances, etc.—			
Travelling allowance ... ... Voted ...	100	100	....
Total—Central Circle—Voted ...	900	900	....
Total—VII-Revenue Establishment—Voted ...	10,000	9,700	....
(2) Miscellaneous Expenditure.			
(c) Allowances, etc.—			
Travelling allowance to members of the Deccan Irrigation Advisory Committee ... .. Voted ...	500	500	....
Total—Voted ...	500	500	
Lump cut under "Allowances, Honoraria, etc."	−100	....	....
Grand Total ...	37,400	38,200	33,506

18-(1) OTHER REVENUE EXPENDITURE FINANCED FROM FAMINE RELIEF FUND.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
Irrigation Works (Public Works)	......	......	....
Do. (Civil)	......	......	54,117
TOTAL ...	......	......	54,117
Charged ...	......	......	*2,940*
Voted ...	......	......	51,177

19-CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.	Budget Estimate, 1937-38.	1936-37.	1935-36.
A. Financed from famine relief fund ...	......	......	....
B. Financed from ordinary revenues—Voted ...	1,000	......	....
TOTAL—Voted ...	1,000	......	....

22. INTEREST ON DEBT AND OTHER OBLIGATIONS.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
A-Interest on Ordinary Debt—			
(i) Rupee Debt—			
1-Interest on Permanent Loans	......	....	......
2-Discount on Loans	......	....	......
3-Floating Loans—			
Discount on Treasury Bills	6,000	....	......
Interest on other Floating Loans	......	....	......
4-Other Items—			
Interest on Expired Loans	......	63,000	......
Management of Debt	......	500	......
Brokerage, Commission, etc.	......	500	......
Miscellaneous—Advertisement charges, etc.	......	....	......
5-Interest on loans taken from the Central Government—			
Consolidated Debt	1,01,38,000	1,18,86,000	......
Presidency Corporations	53,35,000	70,87,000	......
TOTAL, A-Interest on the Ordinary Debt ...	1,54,79,000	1,90,37,000	......
B-Interest on Unfunded Debt—			
State Provident Funds—			
Interest on General Provident Fund	12,83,000	....	......
Interest on I.C.S. Provident Fund	86,000	....	......
Interest on I.C.S. (Non-European Members) Provident Fund ...	6,000	....	......
Interest on Contributory Provident Fund	35,000	....	......
Interest on other miscellaneous Provident Funds—			
(a) Civil Engineers' Provident Fund	7,000	....	......
(b) Special Provident Fund	......	....	......
TOTAL, B-Interest on Unfunded Debt ...	14,17,000	....	......
C-Interest on Other Obligations—			
Other items—			
Interest on Charitable and other Funds—			
(1) Educational Funds	13,000	....	......
(2) Charitable Funds	32,000	....	......
Total, C-Interest on Other Obligations ...	45,000	....	......
D-Transfers to Other Accounts—Deduct—			
Interest transferred to Commercial Departments—"10 Forest" ...	—38,000	—95,000	......
17-Interest on works for which capital accounts are kept ...	—42,03,000	—41,89,000	......
Commercial undertakings	—9,000	—9,000	......
Interest portion of equated payments on account of commuted value of pensions	—3,66,000	—3,52,000	......
TOTAL, D-Transfers to other Accounts—*Deduct* ...	—46,16,000	—46,45,000	......
GRAND TOTAL—*Charged* ...	1,23,25,000	1,43,92,000	......

23-Appropriation for Reduction or Avoidance of Debt.	Budget Estimate, 1937–38.	1936–37.	1935–36.
	Rs.	Rs.	Rs.
A-Other Appropriations—			
Repayment of the consolidated debt	*15,14,000*	*18,25,000*	....
B-Transfers—Deduct—			
(i) Repayment by the Bombay Municipal Corporation of loans included in the consolidated debt	*—4,24,000*	....	....
(ii) Principal portion of equated instalment for repayment of the commuted value of pensions	*—6,15,000*	....	....
(iii) Repayment of expenditure on payments to retrenched personnel ..	*—54,000*	....	....
Total—*Charged* ..	*4,21,000*	*18,25,000*	....

25-GENERAL ADMINISTRATION.		Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
A-HEADS OF PROVINCES.					
A-Salary of the Governor	Charged ..		*1,20,000*	*1,20,000*	*1,19,499*
B-Sumptuary allowance of the Governor	Charged ..		*25,000*	*25,000*	*25,000*
C-Staff and household of the Governor	Charged ..	25-AC	*4,67,100*	*4,27,000*	*4,38,811*
D-Secretarial Staff of the Governor ..	Charged ..	25-AD	*92,500*	*66,000*	*71,879*
E-Expenditure from contract allowance	Charged ..		*1,08,000*	*1,08,000*	*1,08,000*
F-Tour expenses	Charged ..	25-AF	*92,000*	*92,000*	*1,03,768*
G-Ministers	Charged ..	25-AG	*1,33,000*	*2,41,000*	*2,35,276*
	Voted ..		81,000	....	....
	Total ..		11,18,600	10,79,000	11,02,233
TOTAL ..	Charged ..		*10,37,600*	*10,79,000*	*11,02,233*
	Voted ..		81,000	....	....
B-LEGISLATIVE BODIES.					
H-Provincial Legislative Assembly ..	Voted ..	25-BH	2,65,200	1,45,000	2,15,046
I-Provincial Legislative Council ..	Voted ..	25-BI	44,700	....	....
J-Elections for Legislatures ..	Charged ..		....	....	*1,200*
	Voted ..	25-BJ	3,000	5,63,000	1,36,243
	Total ..		3,12,900	7,08,000	3,52,489
TOTAL ..	Charged ..		....	....	*1,200*
	Voted ..		3,12,900	7,08,000	3,51,289
C-SECRETARIAT AND HEAD-QUARTERS ESTABLISHMENTS.					
K-Civil secretariat	Charged ..	25-CK	*2,95,100*	*2,71,000*	*3,26,868*
	Voted ..		13,14,100	12,83,000	12,46,972
L-Public Service Commission	Charged ..	25-CL	*87,400*	....	....
M-Director of Land Records ..	Charged ..	25-CM	*19,200*	*20,000*	*6,667*
	Voted ..		14,100	13,000	3,100
N-Local fund audit establishment ..	Charged ..	25-CN	*20,300*	*20,000*	*9,825*
	Voted ..		1,88,500	1,91,000	2,01,579
	TOTAL ..		19,38,700	17,98,000	17,95,011
TOTAL ..	Charged ..		*4,22,000*	*3,11,000*	*3,43,360*
	Voted ..		15,16,700	14,87,000	14,51,651

25-GENERAL ADMINISTRATION—contd.		Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
D-COMMISSIONERS.					
O-COMMISSIONERS	*Charged* ..		*1,47,200*	*1,36,000*	*1,41,996*
	Voted ..	25-DO	1,59,600	1,64,000	1,66,025
E-DISTRICT ADMINISTRATION.					
P-GENERAL ESTABLISHMENTS	*Charged* ..	25-EP	*5,09,600*	*4,93,000*	*4,96,470*
	Voted ..		2,60,400	3,07,000	2,91,915
Q-SUB-DIVISIONAL ESTABLISHMENTS ..	.. Voted ..	25-EQ	20,05,400	20,23,000	19,87,881
R-OTHER ESTABLISHMENTS	.. Voted ..	25-ER	34,19,800	34,32,000	34,04,382
TOTAL ..			61,95,200	62,55,000	61,80,648
TOTAL ..	*Charged* ..		*5,09,600*	*4,93,000*	*4,96,470*
	Voted ..		56,85,600	57,62,000	56,84,178
G-MISCELLANEOUS.					
S-DISCRETIONARY GRANTS BY HEADS OF PROVINCES, ETC.	Voted ..	25-GS	25,000	25,000	25,025
T-MISCELLANEOUS	.. *Charged* ..	25-GT	*600*	....	....
TOTAL ..	*Charged* ..		*600*	....	....
	Voted ..		25,000	25,000	25,025
H-CHARGES IN ENGLAND.					
H.A.—SECRETARY OF STATE FOR INDIA ..	*Charged* ..	25-HAU	*43,400*	*31,310*	*11,349*
	Voted ..		5,100	5,263	5,078
H.B.—HIGH COMMISSIONER FOR INDIA ..	*Charged* ..	25-HBV	*1,85,600*	*2,92,436*	*2,96,382*
	Voted ..		1,10,400	1,16,438	1,10,905
TOTAL ..			3,44,500	4,45,447	4,23,714
TOTAL ..	*Charged* ..		*2,29,000*	*3,23,746*	*3,07,731*
	Voted ..		1,15,500	1,21,701	1,15,983
Lump cut under "Allowances, Honoraria, etc." ..	*Charged* ..		*—3,700*	....	....
	Voted ..		—58,100	....	....
Lump cut under "Contingencies"	.. Voted ..		—16,400	....	....
Rounding ..	*Charged* ..		*—300*	*+254*	....
	Voted ..		+200	—701	....
GRAND TOTAL ..	*Charged* ..		*23,42,000*	*23,43,000*	*23,92,990*
	Voted ..		78,22,000	82,67,000	77,94,151
GRAND TOTAL ..			1,01,64,000	1,06,10,000	1,01,87,141

DETAILED ACCOUNT No. 25 A. C. GENERAL ADMINISTRATION. A-Heads of Provinces.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
C—Staff and Household of the Governor.				
SUMMARY.				
C-1 Military Secretary		*1,65,300*	*1,30,000*	*1,33,772*
C-2 Band Establishment		*41,700*	*45,000*	*44,903*
C-3 Body Guard Establishment		*76,900*	*75,000*	*75,086*
C-4 Medical Establishment		*33,600*	*32,000*	*30,745*
C-5 Furnishing of Official Residences		*49,700*	*45,000*	*52,541*
C-6 Maintenance of Government House and upkeep of gardens ..		*99,900*	*1,00,000*	*1,01,764*
TOTAL—Staff and Household of the Governor .. *Charged* ..		*4,67,100*	*4,27,000*	*4,38,811*
C—Staff and Household of the Governor.				
C-1 Military Secretary				
C-1 (1) Pay of Officers—				
Military Secretary (1,400)	*1*	*16,800*		
Aides-de-Camp—1 (875), 1 (850), 2 (755), 1 (400) + P. A. to 1 (100) and lodging allowance to 1 (35), 2 (25)	*5*	*46,000*		
TOTAL .. *Charged* ..		*62,800*	*60,000*	*59,761*
C-1 (2) Pay of Establishment—				
Superintendent (550)	*1*	*6,600*		
Clerks (40—370)	*10*	*21,340*		
Servants (18—34)	*40*	*10,960*		
TOTAL .. *Charged* ..		*38,900*	*37,000*	*37,472*
C-1 (3) Allowances, Honoraria, etc.—				
Travelling allowance		*4,200*		
House-rent and other allowances		*12,100*		
Purchase of new motor cars		*30,000*		
TOTAL .. *Charged* ..		*46,300*	*16,000*	*18,477*
C-1 (4) Contingencies—				
Non-contract contingencies		*12,100*		
Other supplies and services		*4,000*		
TOTAL .. *Charged* ..		*16,100*	*16,000*	*16,602*
C-1 (5) Grants-in-aid, Contributions, etc.—				
Passage contributions .. .. *Charged* ..		*1,200*	*1,000*	*1,460*
TOTAL— Military Secretary, *Charged* ..		*1,65,300*	*1,30,000*	*1,33,772*

DETAILED ACCOUNT No. 25 A.C. GENERAL ADMINISTRATION. A-Heads of Provinces—*contd.*	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
C-Staff and Household of the Governor.				
C-2 Band Establishment.				
C-2 (1) Pay of Establishment—				
Pay of establishment .. .. *Charged* ..	*20*	*27,400*	*30,000*	*27,300*
C-2 (2) Allowances, Honoraria, etc.—				
Travelling allowance		*1,400*		
House-rent and other allowances		*4,900*		
Total .. *Charged* ..		*6,300*	*7,000*	*7,125*
C-2 (3) Contingencies—				
Non-contract contingencies .. .. .. *Charged* ..		*5,100*	*5,000*	*5,736*
C-2 (4) Grants-in-aid, Contributions, etc.—				
Passage contributions .. .. *Charged* ..		*2,900*	*3,000*	*4,742*
Total, Band Establishment—*Charged* ..		*41,700*	*45,000*	*44,903*
C-Staff and Household of the Governor.				
C-3 Body Guard Establishment.				
C-3 (1) Pay of Officers—				
Commandant, Body Guard (1,405)	*1*	*16,860*		
Jamadar Body Guard (95—110)+Body Guard allowance at Rs.10 each	*3*	*4,140*		
Total .. *Charged* ..		*21,000*	*20,000*	*20,803*
C-3 (2) Pay of Establishment—				
Pay of establishment (10—48) .. .. *Charged* ..	*78*	*35,300*	*35,000*	*34,853*
C-3 (3) Allowances, Honoraria, etc.—				
Travelling allowance		*4,200*		
House-rent and other allowances		*8,400*		
Total .. *Charged* ..		*12,600*	*12,000*	*13,174*
C-3 (4) Contingencies—				
Non-contract contingencies		*900*		
Supplies and services		*4,200*		
Total .. *Charged* ..		*5,100*	*5,000*	*4,962*
C-3 (5) Grants-in-aid, Contributions, etc.—				
Passage contributions		*700*		
Horse and forage fund		*2,200*		
Total .. *Charged* ..		*2,900*	*3,000*	*1,294*
Total, Body Guard Establishment, *Charged* ..		*76,900*	*75,000*	*75,086*

DETAILED ACCOUNT No. 25-A.C. GENERAL ADMINISTRATION. A-Heads of Provinces—*contd.*	Strength, 1937–38.	Budget Estimate, 1937–38.	1936–37.	1935–36.
		Rs.	Rs.	Rs.
C-STAFF AND HOUSEHOLD OF THE GOVERNOR.				
C-4 Medical Establishment.				
C-4 (1) Pay of Officers—				
Surgeon (1,585+special pay 200) .. .. *Charged* ..	*1*	*21,400*	*20,000*	*20,520*
C-4 (2) Pay of Establishment—				
Sub-Assistant Surgeon (60—200)	*1*	*2,064*		
Compounders, etc. (30—90)	*2*	*1,924*		
Servants—1 (26), 1 (25)	*2*	*612*		
Total .. *Charged* ..		*4,600*	*4,000*	*4,069*
C-4 (3) Allowances, Honoraria, etc.—				
Travelling allowance		*400*		
House-rent and other allowances		*3,200*		
Total .. *Charged* ..		*3,600*	*4,000*	*1,556*
C-4 (4) Contingencies—				
Non-contract contingencies .. .. .. *Charged* ..		*4,000*	*4,000*	*4,600*
TOTAL, Medical Establishment .. *Charged* ..		*33,600*	*32,000*	*30,745*
C-STAFF AND HOUSEHOLD OF THE GOVERNOR.				
C-5 Furnishing of Official residences.				
C-5 (1) Maintenance and repairs of furniture		*24,700*		
C-5 (2) Inauguration grants for furniture and carpets		*25,000*		
TOTAL, Furnishing of Official residences .. *Charged* ..		*49,700*	*45,000*	*52,541*

DETAILED ACCOUNT No. 25-A. C. GENERAL ADMINISTRATION. A-Heads of Provinces—*contd.*	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
C-STAFF AND HOUSEHOLD OF THE GOVERNOR.				
C-6 Maintenance of Government House and upkeep of Gardens.				
C-6 (1) Pay of Officers—				
Garden Superintendent (450—600+ special pay 180) *Charged* ..	*1*	*9,400*	*9,000*	*9,321*
C-6 (2) Contingencies—				
Non-contract contingencies .. .. *Charged* ..		*90,500*	*91,000*	*92,443*
TOTAL, Maintenance of Government House and upkeep of gardens .. .. *Charged* ..		*99,900*	*1,00,000*	*1,01,764*

DETAILED ACCOUNT No. 25AD. GENERAL ADMINISTRATION. A-Heads of Provinces—contd.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
D-SECRETARIAL STAFF OF THE GOVERNOR.				
D-1 (1) Pay of Officers—				
Secretary (3,000) .. .. .. *Charged* ..	*1*	*36,000*		
Assistant Secretary (600).. .. .. .. *Charged* ..	*1*	*7,200*		
Special pay to an Aide-de-Camp for assisting the Governor's Secretary (100) .. .. .. *Charged* ..		*1,200*		
Total .. *Charged* ..		*44,400*	*28,000*	*26,867*
D-1 (2) Pay of Establishment—				
Superintendent and clerks (60—600)	*8*	*27,870*		
Servants	*3*	*630*		
Total .. *Charged* ..		*28,500*	*24,000*	*27,806*
D-1 (3) Allowances, Honoraria, etc.—				
Travelling allowance		*1,200*		
House-rent and other allowances		*6,100*		
Total .. *Charged* ..		*7,300*	*6,000*	*7,128*
D-1 (4) Contingencies—				
Non-contract contingencies		*12,000*		
Supplies and services		*300*		
Total .. *Charged* ..		*12,300*	*8,000*	*10,078*
TOTAL, Secretarial staff of the Governor .. *Charged* ..		*92,500*	*66,000*	*71,879*

DETAILED ACCOUNT No. 25AF. GENERAL ADMINISTRATION. A-Heads of Provinces—concld.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
F-TOUR EXPENSES.				
F-(1) Other tour expenses		*64,000*		
F-(2) Interest, depreciation, maintenance and repair charges on account of His Excellency's saloon supplied by the Railway Department ..		*28,000*		
TOTAL .. Tour Expenses .. *Charged* ..		*92,000*	*92,000*	*1,03,768*

DETAILED ACCOUNT No. 25AG. GENERAL ADMINISTRATION. A-Heads of Provinces.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
G-MINISTERS.				
G-(1) Pay of Officers—				
Members of Council and Ministers for one month .. *Charged* ..	*4*	*18,700*		
G-(2) Allowances, Honoraria, etc.—				
Travelling allowance .. .. .. *Charged* ..		*300*		
Provision for the salaries, allowances and contingencies of Ministers and their personal assistants. *Charged* ..		*1,14,000*		
Voted ..		37,000		
Lump provision for Parliamentary Secretaries .. .. Voted ..		17,000		
Purchase of motor cars .. .. .. Voted ..		27,000		
TOTAL .. Ministers .. *Charged* ..		*1,33,000*	*2,41,000*	*2,35,276*
Voted ..		81,000	....*	....*

*Included under Separate Department.

DETAILED ACCOUNT No. 25 BH. GENERAL ADMINISTRATION. B-Legislative Bodies.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
H-PROVINCIAL LEGISLATIVE ASSEMBLY.				
H-(1) Pay of Officers—				
Speaker .. .. Voted ..	1	9,200		
Deputy Speaker .. .. .. Voted ..	1	800		
Assistant Secretary .. .. .. Voted ..	1	6,600		
TOTAL .. Voted ..		16,600	37,000	37,072
H-(2) Pay of Establishment—				
Superintendent and Reporters (120—500)	9	44,010		
Clerks (50—190)	5	6,961		
Servants (19—32)	18	4,629		
Temporary establishment		600		
TOTAL .. Voted ..		56,200	51,000	51,594
H-(3) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)		1,68,300		
House-rent and other allowances		10,500		
TOTAL .. Voted ..		1,78,800	46,000	1,15,861
H-(4) Contingencies—				
Non-contract contingencies .. .. Voted ..		13,600	11,000	10,519
TOTAL—Provincial Legislative Assembly .. Voted ..		2,65,200	1,45,000	2,15,046

DETAILED ACCOUNT No. 25-B.I. GENERAL ADMINISTRATION. B-Legislative Bodies.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
I-PROVINCIAL LEGISLATIVE COUNCIL.				
I-(1) Pay of Officers—				
President .. .. Voted ..	1	6,200		
Deputy President .. .. .. Voted ..	1	800		
Total .. Voted ..		7,000		
I-(2) Pay of Establishment—				
Assistant, Reporters and clerks (50—400)	4	6,900		
Servants (19—32)	5	1,200		
Total .. Voted ..		8,100		
I-(3) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)		24,550		
House-rent and other allowances		50		
Total .. Voted ..		24,600		
I-(4) Contingencies—				
Non-contract contingencies .. .. Voted ..		5,000		
TOTAL—Provincial Legislative Council .. Voted ..		44,700	....	....

DETAILED ACCOUNT No. 25-B.J. GENERAL ADMINISTRATION. B-Legislative Bodies.				
J-ELECTIONS FOR LEGISLATURES .. .. *Charged* ..		....	....	*1,200*
Voted ..		3,000	5,63,000	1,36,243

DETAILED ACCOUNT No. 25-C.K. GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishments.		Budget Estimate, 1937–38.	1936–37.	1935–36.
		Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT.				
SUMMARY.				
K-1 Home department	*Charged*	*51,100*	*48,000*	*52,248*
	Voted	2,21,500	2,29,000	2,27,856
K-2 Political and Reforms department	*Charged*	*45,500*	*69,000*	*70,865*
	Voted	1,68,700	1,30,000	1,36,227
K-3 Separate department	Voted	57,500	81,000	84,117
K-4 Finance department	*Charged*	*61,600*	*62,000*	*84,138*
	Voted	2,70,100	2,23,000	2,05,602
K-5 Revenue department	*Charged*	*48,400*	*26,000*	*50,311*
	Voted	1,96,800	2,23,000	2,04,409
K-6 General and Educational departments	*Charged*	*36,600*	*37,000*	*36,158*
	Voted	1,82,400	1,83,000	1,71,403
K-7 Legal department	*Charged*	*55,500*	*34,000*	*36,668*
	Voted	1,43,200	1,26,000	1,37,535
K-8 Publicity Office and Translators' department	*Charged*	*2,400*	*1,000*	*2,480*
	Voted	96,200	1,10,000	1,03,265
K-9 Secretariat record office	Voted	18,700	18,000	18,674
Passport Branch	*Charged*	....	....	....
	Voted	200	1,000	— 1,316
Total	*Charged*	*3,01,100*	*2,77,000*	*3,32,868*
	Voted	13,55,300	13,24,000	12,87,772
Deduct—Amount recoverable from the Central Government on account of agency work done in Secretariat Departments.	*Charged*	*—6,000*	*— 6,000*	*— 6,000*
	Voted	—41,200	—41,000	—40,800
TOTAL	*Charged*	*2,95,100*	*2,71,000*	*3,26,868*
	Voted	13,14,100	12,83,000	12,46,972
GRAND TOTAL—Civil Secretariat		16,09,200	15,54,000	15,73,840

DETAILED ACCOUNT No. 25-C.K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—*contd.*	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT—*contd.*				
K-1 HOME DEPARTMENT.				
K-1 (1) Pay of Officers—				
Secretary (3,000) .. .. *Charged* ..	*1*	*36,000*		
Under Secretary (grade pay plus *special pay 150)* .. *Charged* ..	*1*	*11,000*		
Assistant Secretaries (600—800) .. .. Voted ..	2	18,000		
Total .. *Charged* ..		*47,000*	*46,000*	*48,662*
Total .. Voted ..		18,000	25,000	20,274
K-1 (2) Pay of Establishment—				
Superintendents and Assistants (90—600)	32	1,19,468		
Clerks, typists, etc. (60—300)	32	55,075		
Servants (17—25)	17	4,182		
Probable savings		—2,025		
Total .. Voted ..		1,76,700	1,81,000	1,81,471
K-1 (3) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary) .. .. *Charged* ..		*300*		
Travelling allowance (ordinary) .. .. Voted ..		1,240		
House-rent and other allowances .. .. *Charged* ..		*2,100*		
House-rent and other allowances .. .. Voted ..		11,560		
Cost of passages granted under the Superior Civil Services Rules, 1924 .. .. *Charged* ..		*1,700*		
Total .. *Charged* ..		*4,100*	*2,000*	*3,586*
Total .. Voted ..		12,800	13,000	13,292
K-1 (4) Contingencies—				
Contract contingencies		4,350		
Non-contract contingencies		9,450		
Supplies and services		200		
Total .. Voted ..		14,000	10,000	12,819
TOTAL, Home Department .. *Charged* ..		*51,100*	*48,000*	*52,248*
TOTAL, Home Department .. Voted ..		2,21,500	2,29,000	2,27,856

DETAILED ACCOUNT No. 25-C.K. **GENERAL ADMINISTRATION.** **C-Secretariat and Headquarters Establishments—contd.**			Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
				Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT—contd.						
K-2—POLITICAL AND REFORMS DEPARTMENT.						
K-2 (a) POLITICAL DEPARTMENT.						
K-2 (a) (1) Pay of Officers—						
Chief Secretary (*3,000 plus 750* special pay)		.. *Charged* ..	*1*	*45,000*		
Deputy Secretary		.. Voted ..	1	13,800		
Assistant Secretary (600—800) ..		.. Voted ..	1	8,000		
	Total ..	*Charged* ..		*45,000*	*50,000*	*52,423*
		Voted ..		21,800	8,000	3,814
K-2 (a) (2) Pay of Establishment—						
Superintendents and Assistants (120—600)			16	54,870		
Clerks, typists, etc. (50—300)			18	27,690		
Servants (16—28)			16	2,940		
Temporary establishment				4,700		
Leave salary				1,000		
	Total	.. Voted ..		91,200	59,000	60,889
K-2 (a) (3) Allowances, Honoraria, etc.—						
Travelling allowances	(ordinary)..	*Charged* ..		*500*		
		Voted ..		500		
House-rent and other allowances	..	*Charged* ..		....		
		Voted ..		5,500		
	Total ..	*Charged* ..		*500*	*1,000*	*627*
		Voted ..		6,000	1,500	1,660
K-2 (a) (4) Contingencies—						
Contract contingencies				2,500		
Non-contract contingencies				12,200		
	Total	.. Voted ..		14,700	4,500	5,968
TOTAL, Political Department	..	*Charged* ..		*45,500*	*51,000*	*53,050*
		Voted ..		1,33,700	73,000	72,331
K-2 (b) Lump provision for Reforms Office		*Charged* ..		....	*18,000*	*17,815*
		Voted ..		(*a*) 61,000	57,000	63,896
Lump reduction under Political and Reforms Department		Voted ..		—26,000		
TOTAL, Political and Reforms Department	..	*Charged* ..		*45,500*	*69,000*	*70,865*
		Voted ..		1,68,700	1,30,000	1,36,227

(*a*) Distribution by primary units is not available.

DETAILED ACCOUNT No. 25 C. K. 25-GENERAL ADMINISTRATION—contd. C-Secretariat and Headquarters Establishments—contd.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT—contd.				
Passport Branch of the Political and Reforms Department of the Secretariat.				
(1) Pay of Officers—				
Passport Officer (special pay) .. .. *Charged* ..		*2,400*	*2,400*	*2,390*
(2) Pay of Establishment—				
Superintendents, Assistants and clerks, etc. (50—440)	10	23,040		
Servants (20)	2	480		
Probable savings		—520		
Total .. Voted ..		23,000	24,000	21,404
(3) Allowances, Honoraria, etc.—				
House-rent and other allowances		....	....	150
(4) Contingencies—				
Non-contract contingencies .. .. Voted ..		1,000	1,000	965
Deduct—Contribution recoverable from the Central Government .. .. .. { *Charged* ..		*—2,400*	*—2,400*	*—2,390*
Voted ..		—23,800	—24,000	—23,835
Total .. { *Charged* ..		....	....	....
Voted ..		200	1,000	—1,316
K-3 SEPARATE DEPARTMENT.				
K-3 (1) Pay of Establishment—				
Clerks (60—250)	2	5,620		
Servants, Messengers, etc. (19—35)	29	8,005		
Leave salary		175		
Total .. Voted ..		13,800	29,000	32,390
K-3 (2) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)		....		
House-rent and other allowances		600		
Total .. Voted ..		600	9,000	8,235
K-3 (3) Contingencies—				
Contract contingencies		39,000		
Non-contract contingencies		1,950		
Pay of menials		2,150		
Total .. Voted ..		43,100	43,000	43,492
TOTAL, Separate Department—Voted ..		*57,500	81,000	84,117

* Includes provisions on account of personal assistants and peons of Members and Ministers for one month only.

DETAILED ACCOUNT No. 25 C-K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.		Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT—*contd.*					
K-4—FINANCE DEPARTMENT.					
K-4 (1) Pay of Officers—					
Secretary (3,000)	*Charged*	*1*	*36,000*		
Deputy Secretaries (1,000—2,250 +*special pay* 200 *each*)	*Charged*	*1*	*21,900*		
	Voted	1	19,100		
Assistant Secretaries (500—800)	Voted	2	17,200		
Leave salary	Voted		5,200		
Special officer	Voted	2	8,800		
Total	*Charged*		*57,900*	*58,000*	*75,689*
	Voted		50,300	38,000	19,473
K-4 (2) Pay of Establishment—					
Superintendents and Assistants (90—600)		28	1,05,895		
Clerks, typists, etc. (50—300)		31	47,673		
Servants (19—25)		16	4,032		
Temporary establishment			41,800		
Total .. Voted			1,99,400	1,72,000	1,72,430
K-4 (3) Allowances, Honoraria, etc.—					
Travelling allowance (ordinary)	*Charged*		*1,400*		
	Voted		1,000		
House-rent and other allowances	*Charged*		*2,300*		
	Voted		12,100		
Total	*Charged*		*3,700*	*4,000*	*8,449*
	Voted		13,100	5,600	5,823
K-4 (4) Contingencies—					
Contract contingencies			1,600		
Non-contract contingencies			3,300		
Total .. Voted			4,900	5,000	5,446
K-4 (5) Establishment and other charges payable to other Governments, Departments, etc.—					
Amount payable to Central Government for a clerk in the Accountant General's Office for the preparation of the Civil List and an Accountant for maintaining *pro-forma* accounts of the late Development Department			2,400	2,400	2,430
TOTAL, Finance Department	*Charged*		*61,600*	*62,000*	*84,138*
	Voted		2,70,100	2,23,000	2,05,602

DETAILED ACCOUNT No. 25-C.K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishment—*contd.*		Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT—*contd.*					
K-5 REVENUE DEPARTMENT.					
K-5 (1) Pay of Officers—					
Secretary (3,000)	*Charged*	*1*	*36,000*		
Under Secretary (450—1,350)	*Charged*	*1*	*10,400*		
Assistant Secretaries (600—800)	Voted	2	16,524		
Leave salary	Voted		576		
Total	*Charged*		*46,400*	*25,000*	*48,090*
	Voted		17,100	46,000	26,678
K-5 (2) Pay of Establishment—					
Superintendents and Assistants (90—600)		27	98,443		
Clerks, typists, etc. (60—300)		40	63,061		
Servants (19—25)		15	3,804		
Leave salary			1,992		
Total	Voted		1,67,300	1,66,000	1,69,604
K-5 (3) Allowances, Honoraria, etc.—					
Travelling allowance (ordinary)	*Charged*		*300*		
	Voted		962		
House-rent and other allowances	*Charged*		*1,700*		
	Voted		5,438		
Total	*Charged*		*2,000*	*1,000*	*2,221*
	Voted		6,400	5,000	2,290
K-5 (4) Contingencies—					
Contract contingencies			1,200		
Non-contract contingencies			4,800		
Total	Voted		6,000	6,000	5,837
TOTAL, Revenue Department	*Charged*		*48,400*	*26,000*	*50,311*
	Voted		1,96,800	2,23,000	2,04,409

DETAILED ACCOUNT No. 25 CK. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—*contd.*		Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT—*contd.*					
K-6 GENERAL AND EDUCATIONAL DEPARTMENTS.					
K-6 (1) Pay of Officers—					
Secretary (3,000)	.. *Charged* ..	*1*	*36,000*		
Under Secretary (700—850 *plus* special pay 150)	.. Voted ..	1	11,100		
Assistant Secretary (650—950) ..	.. Voted ..	1	11,400		
Total ..	*Charged* ..		*36,000*	*36,500*	*35,841*
	Voted ..		22,500	25,000	21,394
K-6 (2) Pay of Establishment—					
Superintendents and Assistants (90—600) ..	.. ..	26	91,378		
Clerks, typists, etc. (50—300)	.. ..	33	48,733		
Servants (20—25)	.. ..	14	3,576		
Probable savings	.. ..		—2,187		
Total ..	Voted ..		1,41,500	1,45,000	1,40,544
K-6 (3) Allowances, Honoraria, etc.—					
Travelling allowance (ordinary)	*Charged* ..		*200*		
	Voted ..		676		
House-rent and other allowances	*Charged* ..		*300*		
	Voted ..		9,324		
Cost of passages granted under the Superior Civil Services Rules, 1924	.. *Charged* ..		*100*		
Total ..	*Charged* ..		*600*	*500*	*317*
	Voted ..		10,000	5,000	3,990
K-6 (4) Contingencies—					
Contract contingencies	.. ..		1,550		
Non-contract contingencies	.. ..		3,650		
Total ..	Voted ..		5,200	4,300	5,475
K-6 (5) Establishment Charges payable to and recoverable from other Governments, Departments, etc.—					
Charges payable to the Accountant General, Bombay, for maintaining accounts of Charitable Endowments	.. Voted ..		3,200	3,700	....
TOTAL, General and Educational Departments ..	*Charged* ..		*36,600*	*37,000*	*36,158*
	Voted ..		1,82,400	1,83,000	1,71,403

DETAILED ACCOUNT No. 25-C-K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—*contd.*		Strength, 1937–38.	Budget Estimate, 1937–38.	1936–37.	1935–36.
			Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT—*contd.*					
K-7 LEGAL DEPARTMENT.					
K-7 (1) Pay of Officers—					
Secretary and Legal Remembrancer (3,000)	.. *Charged* ..	*1*	*36,000*		
Assistant Legal Remembrancer and Secretary to Legislative Assembly	.. *Charged* ..	*1*	*18,000*		
Deputy Secretary and Secretary to Legislative Council (1,000—2,250) (special pay 200)	.. Voted ..	1	24,900		
Assistant Secretaries (600—950) ..	.. Voted ..	2	23,800		
Personal Assistant to the Remembrancer of Legal Affairs (300—650) (special pay Rs. 100)	.. Voted ..	1	6,600		
Total ..	*Charged* ..		*54,000*	*33,000*	*36,003*
	Voted ..		55,300	48,000	50,454
K-7 (2) Pay of Establishment—					
Superintendents and Assistants (90—600)	..	14	43,742		
Clerks, reservists, etc. (50—200)	..	20	25,107		
Servants (19—25)	..	12	3,017		
Leave salary	..		1,634		
Total ..	Voted ..		73,500	64,000	71,922
K-7 (3) Allowances, Honoraria, etc.—					
Travelling allowance (ordinary) ..	*Charged* ..		*400*		
	Voted ..		800		
House-rent and other allowances ..	*Charged* ..		*1,100*		
	Voted ..		9,500		
Total ..	*Charged* ..		*1,500*	*1,000*	*665*
	Voted ..		10,300	10,000	10,408
K-7 (4) Contingencies—					
Contract contingencies	..		1,100		
Non-contract contingencies	..		3,000		
TOTAL ..	Voted ..		4,100	4,000	4,751
TOTAL, Legal Department ..	*Charged* ..		*55,500*	*34,000*	*36,668*
	Voted ..		1,43,200	1,26,000	1,37,535

DETAILED ACCOUNT No. 25CK. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishment—contd.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
K-CIVIL SECRETARIAT—*contd.*		Rs.	Rs.	Rs.
K-8 PUBLICITY OFFICE AND TRANSLATORS' DEPARTMENT.				
K-8 (1) Pay of Officers—				
Director of Information (200 special pay) .. *Charged* ..	*1*	*2,400*		
Oriental Translator (600—1,000) .. .. Voted ..	1	9,700		
Portuguese Translator .. .. .. Voted ..	1	900		
Total .. *Charged* ..		*2,400*	*1,000*	*2,480*
Total .. Voted ..		10,600	13,000	10,019
K-8 (2) Pay of Establishment—				
Translators and Assistant to the Oriental Translator (90—600) ..	21	50,906		
Superintendent, librarian, etc. (120—440)	3	11,280		
Clerks (60—200)	9	15,624		
Servants (19—30)	11	2,990		
Total .. Voted ..		80,800	90,000	86,397
K-8 (3) Allowances, Honoraria, etc.—				
Travelling allowance .. .. {fixed .. / ordinary .. } *Charged* ..		....		
Travelling allowance .. .. {fixed .. / ordinary .. } Voted ..		300		
House-rent and other allowances .. .. *Charged* ..		....		
House-rent and other allowances .. .. Voted ..		500		
Total .. *Charged* ..		....	....	
Total .. Voted ..		800	3,000	2,128
K-8 (4) Contingencies—				
Contract contingencies		1,450		
Non-contract contingencies		2,550		
Total .. Voted ..		4,000	4,000	4,721
TOTAL, Publicity Office, etc. *Charged* ..		*2,400*	*1,000*	*2,480*
TOTAL, Publicity Office, etc. Voted ..		96,200	1,10,000	1,03,265

DETAILED ACCOUNT No. 25 C.K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
K-CIVIL SECRETARIAT—*concld.*		Rs.	Rs.	Rs.
K-9 SECRETARIAT RECORD OFFICE.				
K-9 (1) Pay of Establishment—				
Record-keeper (250—350)	1	3,140		
Clerks (60—190)	6	10,173		
Servants (19—35)	10	2,882		
Leave salary		1,305		
Total .. Voted		17,500	17,000	17,383
K-9 (2) Allowances, Honoraria, etc.—				
House-rent and other allowances .. Voted		200	200	179
K-9 (3) Contingencies—				
Contract contingencies		950		
Non-contract contingencies		50		
Total .. Voted		1,000	800	1,112
TOTAL, Secretariat Record Office .. Voted		18,700	18,000	18,674

DETAILED ACCOUNT No. 25-C.L. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.				
PUBLIC SERVICE COMMISSION.				
L-(1) Pay of Officers—				
Chairman (*3,000*)	*1*	*33,000*		
Members (*2,000*)	*2*	*44,000*		
Secretary (*750*)	*1*	*8,200*		
Total		*85,200*	....	
L-(2) Pay of Establishment and Assistants—				
Superintendents and Assistants (*120—375*)	*4*	*11,328*		
Clerks (*60—190*)	*4*	*4,818*		
Servants (*19*)	*6*	*1,254*		
Total		*17,400*	....	
L-(3) Allowances, Honoraria, etc.—				
Travelling allowance		*2,645*		
House-rent and other allowances		*1,155*		
Total		*3,800*	....	
L-(4) Contingencies		*6,000*	....	
L-(5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—				
Deduct—Recoveries from Sind .. *Charged*		*—25,000*	....	....
TOTAL .. Public Service Commission .. *Charged*		*87,400*	....	....

DETAILED ACCOUNT No. 25-CM. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.		Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
M-DIRECTOR OF LAND RECORDS.					
DETAILS.					
M-I (1) Pay of Officers—					
Director of Land Records (1,150—1,200 + special pay 150)	*Charged* ..	*1*	*16,500*		
Office superintendent (275—15—350)	Voted ..	1	3,500		
Total ..	*Charged* ..		*16,500*	*16,000*	*4,867*
	Voted ..		3,500	3,000	582
M-I (2) Pay of Establishment—					
Clerks (60—140)	..	5	5,950		
Servants (17—30)	..	7	1,650		
Total ..	Voted ..		7,600	7,000	1,317
M-I (3) Allowances, Honoraria, etc.—					
Travelling allowance (ordinary)	*Charged* ..		*2,500*		
	Voted ..		1,000		
Do. (fixed)	*Charged* ..		*200*		
Total ..	*Charged* ..		*2,700*	*4,000*	*1,800*
	Voted ..		1,000	1,000	555
M-I (4) Contingencies—					
Contract contingencies	..		500		
Non-contract contingencies	..		1,500		
Total ..	Voted ..		2,000	2,000	646
TOTAL ..	*Charged* ..		*19,200*	*20,000*	*6,667*
	Voted ..		14,100	13,000	3,100

DETAILED ACCOUNT No. 25-CN. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—concld.		Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
N-LOCAL FUND AUDIT ESTABLISHMENT.					
N-(1) Establishment and other charges payable to other Governments, Departments, etc.—					
Cost of Local Fund Audit establishment payable to the Central Government.	*Charged* ..		*16,490*		*8,003*
	Voted ..		1,56,510		1,61,299
Leave and pension contribution for gazetted officers and establishments.	*Charged* ..		*3,810*		*1,822*
	Voted ..		31,990		40,280
TOTAL ..	*Charged* ..		*20,300*	*20,000*	*9,825*
	Voted ..		1,88,500	1,91,000	2,01,579

DETAILED ACCOUNT No. 25-O. GENERAL ADMINISTRATION. D-Commissioners.		Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
O-Commissioners.					
O-(1) Pay of Officers—					
Commissioner, Northern Division (*3,500* + 300 special pay)	*Charged* ..	*1*	*45,300*		
Do. Central Division (*3,500* + 300 special pay)	" ..	*1*	*45,300*		
Do. Southern Division (*3,500* + 300 special pay)	" ..	*1*	*45,300*		
Assistant Commissioners—	Voted ..				
Northern Division (300—650)		2	16,155		
Central Division (300—650)		2	16,743		
Southern Division (300—650)		2	15,847		
Head clerks and chitnises—	Voted ..				
Northern Division (200—400)		2	5,160		
Central Division (200—400)		2	6,910		
Southern Division (200—400)		2	5,385		
TOTAL ..	*Charged* ..		*1,35,900*	*1,24,000*	*1,29,949*
	Voted ..		66,200	65,000	68,101
O-(2) Pay of Establishment—					
Clerks—					
Northern Division (25—140)		17	19,641		
Central Division (25—200)		17	20,653		
Southern Division (25—140)		16	16,007		
Servants—					
Northern Division (15—21)		18	4,040		
Central Division (17—22)		16	3,528		
Southern Division (9—21)		18	3,276		
Temporary establishment (Central Division) ..			390		
Leave salary—					
Southern Division			465		
TOTAL ..	Voted ..		68,000	70,800	69,020
O-(3) Allowances, Honoraria, etc.—					
Travelling allowance—fixed—	*Charged* ..				
Northern Division			*2,640*		
Central Division			*2,640*		
Southern Division			*2,640*		
Travelling allowance—ordinary—	*Charged* ..				
Northern Division			*1,700*		
Central Division			*420*		
Southern Division			*1,260*		

DETAILED ACCOUNT No. 25-DO. GENERAL ADMINISTRATION. D-Commissioners.			Budget Estimate, 1937-38.	1936-37.	1935-36.
O-Commissioners—concld.			Rs.	Rs.	Rs.
O-(3) Allowances, Honoraria, etc.—contd.					
Travelling allowance—fixed—		Voted	....		
Northern Division			1,740		
Central Division			180		
Southern Division			180		
Travelling allowance—ordinary—		Voted	....		
Northern Division			3,300		
Central Division			2,600		
Southern Division			3,100		
House-rent and other allowances—		Voted	....		
Northern Division			....		
Central Division			....		
Southern Division			....		
	TOTAL	*Charged*	*11,300*	*12,000*	*12,047*
		Voted	11,100	12,000	12,735
O-(4) Contingencies—					
Pay of menials—		Voted			
Northern Division			168		
Central Division			36		
Southern Division			....		
Contract contingencies—		Voted			
Northern Division			1,800		
Central Division			2,550		
Southern Division			1,440		
Non-contract contingencies—		Voted			
Northern Division			3,506		
Central Division			2,700		
Southern Division			1,900		
	TOTAL	Voted	14,100	16,000	15,926
O-(5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—					
Add—Quarter of the cost of the three constables on telephone exchange payable to the Police Department (*vide* page 172)		Voted	200	200	243
	TOTAL, Commissioners	*Charged*	*1,47,200*	*1,36,000*	*1,41,996*
		Voted	1,59,600	1,64,000	1,66,025
		TOTAL	3,06,800	3,00,000	3,08,021

DETAILED ACCOUNT No. 25-E.P. GENERAL ADMINISTRATION. E-District Administration.		Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
P-General Establishments.				
SUMMARY.				
P-1 General Establishment	*Charged*	*5,09,600*	*4,93,000*	*4,96,470*
	Voted	14,35,400	14,75,000	14,65,133
P-2 Treasury Establishment	Voted	5,88,900	5,96,000	5,88,882
TOTAL	*Charged*	*5,09,600*	*4,93,000*	*4,96,470*
	Voted	20,24,300	20,71,000	20,54,015
Deduct—				
Fixed amount transferred to "7-Land Revenue" (*vide* page 55)		—15,35,000		
Fixed amount transferred to "8-Provincial, Excise—District Charges—Inspection and Preventive Establishments" on account of establishment charges (*vide* page 68)		—25,500		
Fixed amount transferred to "9-Stamps—Superintendence" on account of establishment charges (*vide* page 71)		—16,000		
Fixed amount transferred to "27-Administration of Justice, Civil and Sessions Courts—Process Serving Establishment" on account of establishment charges of Collectors (*vide* page 139)		—25,000		
Fixed amount transferred to "27-Administration of Justice, Criminal Courts—General Establishment" on account of establishment charges of Collectors (*vide* page 141)		—1,30,400		
Fixed amount transferred to "27-Administration of Justice, Criminal Courts—Judicial Establishment" on account of establishment charges of Collectors (*vide* page 143)		—32,000		
TOTAL	Voted	—17,63,900	—17,64,000	—17,62,100
TOTAL, General Establishments	*Charged*	*5,09,600*	*4,93,000*	*4,96,470*
	Voted	2,60,400	3,07,000	2,91,915

DETAILED ACCOUNT No. 25-EP. GENERAL ADMINISTRATION. E-District Administration—contd.		Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
P—GENERAL ESTABLISHMENTS—*contd.*					
P-1. GENERAL ESTABLISHMENT.					
P-1 (1) Pay of Officers—					
Collectors and Magistrates (1,000—2,250) ..	*Charged* ..	*13*	*3,16,647*		
	Voted ..	5	1,28,595		
Assistant Collectors and Magistrates (*450—1,350*) ..	*Charged* ..	*27*	*2,38,800*		
Deputy Collectors and Magistrates and Huzur Mamlatdars (200—1,200)	Voted ..	41	2,52,790		
Head clerks and chitnises to Collectors (200—400) ..	Voted ..	37	1,13,496		
Leave salary	Voted ..		12,019		
Probable savings	*Charged* ..		*—1,35,447*		
TOTAL ..	*Charged* ..		*4,20,000*	*4,05,000*	*4,08,043*
	Voted ..		5,06,900	5,00,000	5,07,607
P-1 (2) Pay of Establishment—					
Clerks—					
Northern Division (25—140)	..	180	1,67,842		
Central Division (25—150)	..	238	2,10,526		
Southern Division (25—140)	..	150	1,28,400		
Servants—					
Northern Division (15—23)		149	30,972		
Central Division (10—22)	..	172	32,992		
Southern Division (10—20)	..	116	21,360		
Temporary establishment—					
Northern Division	..		9,104		
Central Division	..		600		
Southern Division	..		....		
Probable savings—					
Northern Division	..		—16,737		
Central Division	..		—18,329		
Southern Division	..		—2,030		
TOTAL—Voted	..		5,64,700	5,74,000	5,59,129

DETAILED ACCOUNT No. 25-E.P. GENERAL ADMINISTRATION. E-District Administration—contd.		Budget Estimate, 1937–38.	1936–37.	1935–36.
		Rs.	Rs.	Rs.
P-GENERAL ESTABLISHMENTS—*contd.*				
P-1 General Establishments—contd.				
P-1 (3) Allowances, Honoraria, etc.—				
Travelling allowance .. .. fixed	*Charged*	*61,632*		
Travelling allowance .. .. ordinary ..	*Charged*	*12,900*		
	Voted ..			
Travelling allowance fixed—				
Northern Division		20,196		
Central Division		12,684		
Southern Division		20,324		
	Voted ..			
Travelling allowance ordinary—				
Northern Division		14,600		
Central Division		15,470		
Southern Division		17,000		
House-rent and other allowances—	Votable ..			
Northern Division		6,830		
Central Division		36		
Southern Division		360		
Cost of passages granted under the Superior Civil Services Rules, 1924	*Charged* ..	*22,500*		
Probable savings	*Charged* ..	*—9,032*		
TOTAL ..	*Charged* ..	*88,000*	*86,000*	*86,884*
	Voted ..	1,07,500	1,28,000	1,21,115
P-1 (4) Contingencies—				
Service postage and telegrams—				
Northern Division		70,000		
Central Division		1,05,000		
Southern Division		80,300		
Non-contract contingencies—				
Northern Division		80		
Central Division		....		
Southern Division		220		
TOTAL ..	Voted ..	2,55,600	2,73,000	2,76,658

DETAILED ACCOUNT No. 25-E.P. GENERAL ADMINISTRATION. E-District Administration—contd.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
N-GENERAL ESTABLISHMENTS—contd.				
P-1 GENERAL ESTABLISHMENT—concld.				
P-1 (5) Establishment charges payable to or recoverable from other Government and Departments—				
Add—Quarter of the cost of the three constables on the telephone exchange payable to the Police department (*vide* page 172) .. .. Voted ..		+ 867	....	+824
Add—Cost of telephone installation payable to Postal Department .. .. .. Voted ..		+ 493	....	+460
Add—Special pay of the Superintendent of Mahableshwar. { *Charged* ..		*+1,600*		*+1,543*
{ Voted ..		....		
Deduct—Contribution recoverable from Taluqdari Settlement Officer, Local Boards, etc. .. Voted ..		— 660		—660
Total .. { *Charged* ..		*+1,600*	*+2,000*	*+1,543*
{ Voted ..		+ 700	....	+624
TOTAL, P-1 General Establishments .. { *Charged* ..		*5,09,600*	*4,93,000*	*4,96,470*
{ Voted ..		14,35,400	14,75,000	14,65,133
P-2 TREASURY ESTABLISHMENT.				
P-2 (1) Pay of Officers—				
Mamlatdars—				
Northern Division (200—400)	1	4,710		
Central Division (200—400)	1	3,690		
Southern Division (200—400)	1	4,800		
TOTAL .. Voted ..		13,200	14,000	13,702
P-2 (2) Pay of Establishment—				
Head Accountants and clerks, etc.—				
Northern Division (25—300)	167	1,52,228		
Central Division (25—300)	258	2,34,126		
Southern Division (25—300)	140	1,30,827		
Servants—				
Northern Division (13—20)	73	14,004		
Central Division (10—20)	77	13,536		
Southern Division (10—17)	61	9,732		
Probable savings—				
Northern Division		—8,242		
Central Division		—7,654		
Southern Division		— 57		
TOTAL .. Voted ..		5,38,500	5,46,000	5,38,243

DETAILED ACCOUNT No. 25-E. P. **GENERAL ADMINISTRATION.** **E-District Administration—contd.**	Strength, 1937–38.	Budget Estimate, 1937-38.	1936–37.	1935–36.
		Rs.	Rs.	Rs.
P-2 TREASURY ESTABLISHMENT—concld.				
P-2 (3) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)— Voted—				
Northern Division		1,360		
Central Division		1,740		
Southern Division		800		
House-rent and other allowances— Voted—				
Northern Division		3,190		
Central Division		60		
Southern Division		150		
Total .. Voted ..		7,300	7,000	6,980
P-2 (4) Contingencies—				
Pay of menials—				
Northern Division		84		
Central Division		500		
Southern Division		80		
Contract contingencies—				
Northern Division		1,750		
Central Division		3,000		
Southern Division		2,750		
Non-contract contingencies—				
Northern Division		8,056		
Central Division		8,640		
Southern Division		4,540		
Total .. Voted ..		29,400	28,000	29,598
P-2 (5) Establishment charges payable to or recoverable from other Governments and Departments, etc.—				
Add—Contribution payable to the Imperial Bank of India on account of pay of their chowkidar .. .. Voted ..		500	1,000	359
TOTAL, Treasury Establishment .. Voted ..		5,88,900	5,96,000	5,88,882

DETAILED ACCOUNT No. 25-E. Q. **GENERAL ADMINISTRATION.** **E-District Administration—contd.**				
Q-SUB-DIVISIONAL ESTABLISHMENTS.				
Q-(1) Pay of Officers—				
Mamlatdars—				
Northern Division (200—400)	35	,16,676		
Central Division (200—400)	62	1,91,288		
Southern Division (200—400)	50	1,71,431		
Probable savings (Southern Division)		— 3,095		
Total .. Voted ..		4,76,300	4,80,000	4,71,329
Q-(2) Pay of Establishment—				
Mahalkaris, clerks, etc.—				
Northern Division (25—200)	278	2,79,094		
Central Division (25—200)	482	4,50,114		
Southern Division (25—200)	432	3,83,709		
Servants—				
Northern Division (11—20)	356	65,820		
Central Division (9—20)	589	1,01,364		
Southern Division (9—18)	461	78,960		
Temporary establishment—				
Northern Division		....		
Central Division		4,308		
Southern Division		3,660		

DETAILED ACCOUNT No. 25-E.Q. GENERAL ADMINISTRATION. E-District Administration—contd.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
Q-SUB-DIVISIONAL ESTABLISHMENTS—concld.			
Q-(2) Pay of Establishment—contd.			
Leave salary—			
Northern Division	....		
Central Division	....		
Southern Division	....		
Probable savings—			
Northern Division	—2,469		
Central Division	—9,283		
Southern Division	—2,277		
TOTAL .. Voted ..	13,53,000	13,60,000	13,39,380
Q-(3) Allowances, Honoraria, etc.—			
Travelling allowance (fixed)—			
Northern Division	22,500		
Central Division	39,132		
Southern Division	31,080		
Travelling allowance (ordinary)—			
Northern Division	21,270		
Central Division	30,000		
Southern Division	30,150		
House-rent and other allowances—			
Northern Division	1,400		
Central Division	568		
Southern Division	....		
TOTAL .. Voted ..	1,76,100	1,83,000	1,77,172
TOTAL, Sub-Divisional Establishments .. Voted ..	20,05,400	20,23,000	19,87,881

DETAILED ACCOUNT No. 25-E.R. GENERAL ADMINISTRATION. E-District Administration—contd.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
R-OTHER ESTABLISHMENTS.				
SUMMARY.				
R-1 Pay and Allowances to District and Village Officers .. .. Voted ..		27,27,200	27,44,000	27,26,315
R-2 Pargana and Village Watandars and Village Expenses .. Voted ..		6,92,600	6,88,000	6,78,067
TOTAL .. Voted ..		34,19,800	34,32,000	34,04,382
R-1 PAY AND ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS.				
R-1 (1) Pay of Establishment—				
Talatis—				
Northern Division (20—40)	1,056	4,55,039		
Central Division („)	1,823	7,64,520		
Southern Division („)	647	2,83,792		
Servants—				
Southern Division—10 (14), 98 (12)	108	6,920		
Probable savings—				
Northern Division		....		
Central Division		— 3,880		
Southern Division		— 6,391		
Total .. Voted ..		15,00,000	15,11,000	14,96,845
R-1 (2) Allowances, Honoraria, etc.—				
Allowances to village accountants—				
Northern Division		220		
Central Division		74,800		
Southern Division		2,27,000		
Allowances to village servants useful to Government—				
Northern Division		1,18,500		
Central Division		30,000		
Southern Division		1,38,000		
Allowances to Heads of village police and watchmen—				
Northern Division		1,25,550		
Central Division		2,03,200		
Southern Division		2,07,100		
Travelling allowance (fixed)—				
Northern Division		36		
Central Division		36		
Travelling allowance (ordinary)—				
Northern Division		3,600		
Central Division		3,000		
Southern Division		2,550		
House-rent and other allowances—				
Northern Division		1,308		
Central Division		....		
Total .. Voted ..		11,34,900	11,40,000	11,39,429

DETAILED ACCOUNT No. 25-E.R. GENERAL ADMINISTRATION. E-District Administration—concld.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
R-OTHER ESTABLISHMENTS—concld.			
R-1 (3) Contingencies—			
Fixed contingencies to talatis—			
Northern Division	21,734		
Central Division	33,280		
Southern Division	11,970		
Other non-contract contingencies—			
Northern Division	25		
Central Division	6,000		
Southern Division	19,291		
TOTAL .. Voted ..	92,300	93,000	90,041
TOTAL, Pay and Allowances to District and Village Officers .. Voted ..	27,27,200	27,44,000	27,26,315
R-2 PARGANA AND VILLAGE WATANDARS AND VILLAGE EXPENSES.			
R-2 (1) Allowances, Honoraria, etc.—			
Village executive officers—			
Northern Division	1,26,600		
Central Division	2,66,000		
Southern Division	95,975		
Remuneration for the collection of land revenue—			
Northern Division	3,400		
Central Division	27,600		
Southern Division	47,000		
Rewards—			
Northern Division	200		
Central Division	150		
Southern Division	75		
TOTAL .. Voted ..	5,67,000	5,60,000	5,49,068
R-2 (2) Contingencies—			
Village executive officers—			
Northern Division	36,700		
Central Division	61,400		
Southern Division	26,300		
Non-contract contingencies—			
Northern Division	200		
Central Division	....		
Southern Division	1,000		
TOTAL .. Voted ..	1,25,600	1,28,000	1,28,999
TOTAL, Pargana and village watandars and village expenses .. Voted ..	6,92,600	6,88,000	6,78,067

DETAILED ACCOUNT No. 25-G-S. GENERAL ADMINISTRATION. G-Miscellaneous.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
S-DISCRETIONARY GRANTS BY HEADS OF PROVINCES.			
S-(1) Contingencies—			
Discretionary grants of the Governor	25,000	25,000	
TOTAL, Discretionary grants by Heads of Provinces .. Voted ..	25,000	25,000	25,025

DETAILED ACCOUNT No. 25-G-T. GENERAL ADMINISTRATION. G-Miscellaneous.			
T-MISCELLANEOUS.			
T-(1) Allowances, Honoraria, etc.—			
Passages to England for candidates of the I.C.S.	*600*		
TOTAL, Miscellaneous .. *Charged* ..	*600*	....	....

DETAILED ACCOUNT No. 25-H.A.U. GENERAL ADMINISTRATION. H-Charges in England.		Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
H.A-Secretary of State for India.				
H.A.U-(a) (1) Leave salaries and deputation pay	*Charged* ..	*16,400*	*31,440*	*11,415*
H.A.U-(a) (2) University subvensions	Voted ..	6,400		
Deduct—1/5th portion recoverable from Sind Government ..	..	—1,300		
	Net Voted ..	5,100	5,320	5,118
H.A.U-(a) (3) Equipment and travelling allowance of the Governor.	*Charged* ..	*27,000*	....	....
H.A.U-(b) Loss or gain by exchange	*Charged* ..	....	*—130*	*—66*
	Voted ..	....	—57	—40
TOTAL, H.A-Secretary of State for India ..	*Charged* ..	*43,400*	*31,310*	*11,349*
	Voted ..	5,100	5,263	5,078

DETAILED ACCOUNT No. 25-H.B.V. GENERAL ADMINISTRATION. H-Charges in England.				
H.B-High Commissioner for India.				
H.B.V-(a) (1) Leave salaries and deputation pay	*Charged* ..	*1,02,200*	*2,06,160*	*2,37,502*
	Voted ..	22,000	20,360	13,949
H.B.V-(a) (2) Sterling overseas pay	*Charged* ..	*61,400*	*60,760*	*45,263*
H.B.V-(a) (3) Stores for India	Voted ..	200	200	161
H.B.V-(a) (4) Allowances for selected candidates for I. C. S. ..	*Charged* ..	*22,000*	*26,880*	*15,494*
H.B.V-(b) Share of the cost of High Commissioner's establishment.	Voted ..	88,200	96,600	97,572
H.B.V-(c) Loss or gain by exchange	*Charged* ..	....	*—1,364*	*—1,877*
	Voted ..	....	—722	—777
TOTAL, H.B-High Commissioner for India ..	*Charged* ..	*1,85,600*	*2,92,436*	*2,96,382*
	Voted ..	1,10,400	1,16,438	1,10,905

27-ADMINISTRATION OF JUSTICE.		Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
A. HIGH COURT	*Charged* ..	27-A	*15,32,400*	*14,71,000*	*14,19,571*
B. LAW OFFICERS	*Charged* ..		*28,800*	*29,000*	*28,836*
	Voted ..	27-B	2,87,500	3,05,000	2,95,824
C. ADMINISTRATOR GENERAL AND OFFICIAL TRUSTEE ..	Voted ..	27-C	50,600	1,09,000	42,581
D. CORONER'S COURT	Voted ..	27-D	12,500	13,000	12,908
E. PRESIDENCY MAGISTRATES' COURTS	Voted ..	27-E	2,60,600	2,77,000	2,67,792
F. CIVIL AND SESSIONS COURTS	*Charged* ..		*2,47,000*	*1,84,000*	*1,63,080*
	Voted ..	27-F	28,83,600	29,73,000	29,80,721
G. COURTS OF SMALL CAUSES	Voted ..	27-G	3,85,200	3,98,000	3,94,189
H. CRIMINAL COURTS	Voted ..	27-H	3,75,700	3,81,000	3,68,041
I. PLEADERSHIP AND MUKHTEARSHIP EXAMINATION CHARGES	*Charged* ..		*4,000*	*4,000*	*3,952*
J. CHARGES IN ENGLAND	*Charged* ..		*1,55,200*	*84,360*	*1,04,988*
	Voted ..	27-J	36,800	29,840	24,499
K. LOSS OR GAIN BY EXCHANGE	*Charged* ..		....	*—428*	*—637*
	Voted ..		....	—152	—199
LUMP CUT UNDER "ALLOWANCES, HONORARIA, ETC." ..	*Charged* ..		*—800*	....	....
	Voted ..		—5,600	....	....
LUMP CUT UNDER "CONTINGENCIES"	*Charged* ..		*—2,000*	....	....
	Voted ..		—10,100	....	....
For rounding ..	*Charged* ..		*+400*	*+68*	
	Voted ..		+200	+312	
		TOTAL ..	62,42,000	62,58,000	61,06,146
		Charged ..	*19,65,000*	*17,72,000*	*17,19,790*
		Voted ..	42,77,000	44,86,000	43,86,356

ADMINISTRATION OF JUSTICE.
A-High Court.

SUMMARY.

A-1. JUDGES	*6,09,500*	*5,51,000*	*5,09,186*
A-2. ORIGINAL SIDE :— (a) PROTHONOTARY AND SENIOR MASTER	*2,36,200*	*2,34,000*	*2,30,712*
(b) TRANSLATORS	*88,400*	*89,000*	*88,749*
A-3. APPELLATE SIDE :— (a) REGISTRAR	*1,88,600*	*1,87,000*	*1,80,508*
(b) REPORTER	*14,600*	*15,000*	*14,483*
(c) TRANSLATORS	*40,100*	*40,000*	*39,396*
A-4. COMMISSIONER FOR TAKING ACCOUNTS	*29,900*	*30,000*	*29,643*
A-5. TAXING MASTER	*28,600*	*27,000*	*27,214*
A-6. INSOLVENCY REGISTRAR	*26,600*	*28,000*	*26,289*
A-7. CLERK OF THE CROWN	*14,900*	*16,000*	*16,245*
A-8. SHERIFF	*34,200*	*34,000*	*32,573*
A-9. COURT RECEIVER AND LIQUIDATOR	*1,07,400*	*1,07,000*	*1,09,514*
A-10. OFFICIAL ASSIGNEE	*1,13,400*	*1,13,000*	*1,15,059*
TOTAL .. *Charged* ..	*15,32,400*	*14,71,000*	*14,19,571*

DETAILED ACCOUNT No. 27-A. **ADMINISTRATION OF JUSTICE.** A-High Court—contd.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
DETAILS.				
A-1 JUDGES.				
A-1 (1) Pay of Officers—				
Chief Justice and puisne judges (4,000—5,000)	10	*4,92,000*		
Temporary judges (4,000)	3	*1,44,000*		
Assistant judges under training		*4,500*		
Lump deduction for probable savings		*—37,000*		
Total ..		*6,03,500*	*5,45,000*	*5,06,488*
A-1 (2) Allowances, Honoraria, etc.—				
Travelling allowance		*2,000*		
Cost of passages granted under the Superior Civil Services Rules, 1924.		*3,400*		
Compensatory allowance to assistant judges under training ..		*600*		
Total ..		*6,000*	*6,000*	*2,698*
Total .. *Charged* ..		*6,09,500*	*5,51,000*	*5,09,186*
A-2 ORIGINAL SIDE.				
(a) **Prothonotary and Senior Master.**				
A-2 (a) (1) Pay of Officers—				
Prothonotary and Senior Master and other officers (325—2,000) ..	10	*75,000*	*74,000*	*71,751*
A-2 (a) (2) Pay of Establishment—				
Superior establishment (50—400)	53	*96,982*		
Inferior establishment (20—28)	48	*12,960*		
Temporary establishment		*7,158*		
Total ..		*1,17,100*	*1,16,000*	*1,15,129*
A-2 (a) (3) Allowances, Honoraria, etc.—				
House-rent and other allowances		*1,600*	*2,000*	*1,747*
A-2 (a) (4) Contingencies—				
Contract contingencies		*4,000*		
Non-contract contingencies		*25,200*		
Pay of menials		*1,100*		
Total ..		*30,300*	*30,000*	*29,900*
A-2 (a) (5) Establishment—Charges payable to other Governments, etc.—				
Cost of Accountant General's establishment doing work for the High Court		*12,200*	*12,000*	*12,185*
TOTAL .. *Charged* ..		*2,36,200*	*2,34,000*	*2,30,712*

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength, 1937–38.	Budget Estimate, 1937–38.	1936–37.	1935–36.
A-2 ORIGINAL SIDE—contd.		Rs.	Rs.	Rs.
(b) Translators.				
A-2 (b) (1) Pay of Establishment—				
Superior establishment (60—775)	37	*86,536*		
Inferior establishment (20—24)	6	*1,464*		
Total ..		*88,000*	*89,000*	*88,387*
A-2 (b) (2) Allowances, Honoraria, etc.—				
House-rent and other allowances		*100*	....	*96*
A-2 (b) (3) Contingencies—				
Contract contingencies		*245*		
Non-contract contingencies		*55*		
Total ..		*300*	....	*266*
TOTAL .. *Charged* ..		*88,400*	*89,000*	*88,749*
A-3 APPELLATE SIDE.				
(a) Registrars.				
A-3 (a) (1) Pay of Officers—				
Registrar (1,000—2,150)	1	*26,200*		
Deputy and Assistant Registrars (550—900)	2	*15,800*		
Leave salary		*2,100*		
Total ..		*44,100*	*43,000*	*44,419*
A-3 (a) (2) Pay of Establishment—				
Superior establishment (30—400)	57	*1,10,845*		
Inferior establishment (20—25)	41	*11,076*		
Temporary establishment		*5,879*		
Leave salary		*2,000*		
Total ..		*1,29,800*	*1,27,000*	*1,24,460*
A-3 (a) (3) Allowances, Honoraria, etc.—				
Travelling allowance		*220*		
House-rent and other allowances		*3,000*		
Cost of passages granted under the Superior Civil Services Rules, 1924 .		*1,680*		
Total ..		*4,900*	*2,000*	*2,295*
A-3 (a) (4) Contingencies—				
Contract contingencies		*4,800*		
Non-contract contingencies		*4,975*		
Other supplies and services		*25*		
Total ..		*9,800*	*15,000*	*9,334*
TOTAL .. *Charged* ..		*1,88,600*	*1,87,000*	*1,80,508*
(b) REPORTER.				
A-3 (b) (1) Pay of Officers—				
Reporter (1,000)	1	*12,000*	*12,000*	*11,950*
A-3 (b) (2) Pay of Establishment—				
Superior establishment (100—200)	1	*2,400*	*3,000*	*2,390*
A-3 (b) (3) Contingencies—				
Contract contingencies		*150*		
Non-contract contingencies		*50*		
Total ..		*200*	....	*143*
TOTAL .. *Charged* ..		*14,600*	*15,000*	*14,483*

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
A-3 APPELLATE SIDE—contd.				
(c) TRANSLATORS.				
A-3 (c) (1) Pay of Establishment—				
Superior establishment (60—300)	19	41,483		
Inferior establishment (20)	1	240		
Lump deduction for probable savings		−1,723		
Total ..		40,000	40,000	39,349
A-3 (c) (2) Allowances, Honoraria, etc.—				
House-rent and other allowances		100	....	47
TOTAL .. *Charged*		40,100	40,000	39,396
A-4 COMMISSIONER FOR TAKING ACCOUNTS.				
A-4 (1) Pay of Officers—				
Master and Registrar in Equity (1,700)	1	18,000	18,000	18,115
A-4 (2) Pay of Establishment—				
Superior establishment (60—300)	6	10,288		
Inferior establishment (20—24)	3	812		
Total ..		11,100	11,000	10,440
A-4 (3) Allowances, Honoraria, etc.—				
House-rent and other allowances		100	....	48
A-4 (4) Contingencies—				
Contract contingencies		340		
Non-contract contingencies		360		
Total ..		700	1,000	1,040
TOTAL .. *Charged*		29,900	30,000	29,643
A-5-TAXING MASTER.				
A-5 (1) Pay of Officers—				
Taxing Master (1,000)	1	10,500		
Assistant Taxing Master (700)	1	7,400		
Total ..		17,900	16,000	15,409
A-5 (2) Pay of Establishment—				
Superior establishment (60—200)	7	9,720		
Inferior establishment (20) each	2	480		
Total ..		10,200	10,000	11,380
A-5 (3) Allowances, Honoraria, etc.—				
House-rent and other allowances		100	....	48
A-5 (4) Contingencies—				
Contract contingencies		85		
Non-contract contingencies		315		
Total ..		400	1,000	377
TOTAL .. *Charged*		28,600	27,000	27,214

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength, 1937–38.	Budget Estimate, 1937–38.	1936–37.	1935–36.
A-6 INSOLVENCY REGISTRAR.		Rs.	Rs.	Rs.
A-6 (1) Pay of Officers—				
Insolvency Registrar (950)	1	*10,000*	*12,000*	*10,046*
A-6 (2) Pay of Establishment—				
Superior establishment (60—250)	8	*13,380*		
Inferior establishment (20—24)	4	*1,020*		
Total ..		*14,400*	*14,000*	*14,149*
A-6 (3) Allowances, Honoraria, etc.—				
House-rent and other allowances		*100*	....	*48*
A-6 (4) Contingencies—				
Contract contingencies		*45*		
Non-contract contingencies		*2,055*		
Total ..		*2,100*	*2,000*	*2,046*
TOTAL .. *Charged* ..		*26,600*	*28,000*	*26,289*
A-7 CLERK OF THE CROWN.				
A-7 (1) Pay of Officers—				
Clerk of the Crown (500)	1	*6,000*	*6,000*	*5,975*
A-7 (2) Pay of Establishment—				
Superior establishment (75—300)	3	*4,908*		
Inferior establishment (20—21)	2	*492*		
Total ..		*5,400*	*6,000*	*7,599*
A-7 (3) Contingencies—				
Contract contingencies		*100*		
Non-contract contingencies		*400*		
Other supplies and services		*3,000*		
Total ..		*3,500*	*4,000*	*2,671*
TOTAL .. *Charged* ..		*14,900*	*16,000*	*16,245*
A-8 SHERIFF.				
A-8 (1) Pay of Establishment—				
Superior establishment (60—750)	10	*24,080*		
Inferior establishment (20—25)	10	*2,520*		
Total ..		*26,600*	*26,000*	*25,446*
A-8 (2) Allowances, Honoraria, etc.—				
House-rent and other allowances		*200*	....	*240*
A-8 (3) Contingencies—				
Contract contingencies		*2,300*		
Non-contract contingencies		*30*		
Other supplies and services		*5,070*		
Total ..		*7,400*	*8,000*	*6,887*
TOTAL .. *Charged* ..		*34,200*	*34,000*	*32,573*

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE A-High Court—contd.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
A-9 COURT RECEIVER AND LIQUIDATOR.				
A-9 (1) Pay of Officers—				
Court Receiver and Liquidator (2,000—50—2,250)	*1*	*25,358*		
Other officers (250—875)	*3*	*17,242*		
Total		*42,600*	*41,000*	*42,089*
A-9 (2) Pay of Establishment—				
Superior establishment (50—400)	*34*	*50,106*		
Inferior establishment (20—26)	*9*	*2,256*		
Lump deduction for probable savings		*— 2,362*		
Total		*50,000*	*51,000*	*49,150*
A-9 (3) Allowances, Honoraria, etc.—				
House-rent and other Allowances		*100*	....	*143*
A-9 (4) Contingencies—				
Contract contingencies		*1,500*		
Non-contract contingencies		*13,200*		
Total		*14,700*	*15,000*	*18,132*
TOTAL .. *Charged*		*1,07,400*	*1,07,000*	*1,09,514*
A-10 OFFICIAL ASSIGNEE.				
A-10 (1) Pay of Officers—				
Official Assignee (2,000—50—2,250)	*1*	*24,750*		
Other officers (250—875)	*3*	*20,950*		
Total		*45,700*	*46,000*	*48,639*
A-10 (2) Pay of Establishment—				
Superior establishment (50—375)	*33*	*56,474*		
Inferior establishment (20—26)	*17*	*4,026*		
Total		*60,500*	*59,000*	*59,288*
A-10 (3) Allowances, Honoraria, etc.—				
House-rent and other allowances		*700*	*1,000*	*684*
A-10 (4) Contingencies—				
Contract contingencies		*700*		
Non-contract contingencies		*5,800*		
Total		*6,500*	*7,000*	*6,448*
TOTAL .. *Charged*		*1,13,400*	*1,13,000*	*1,15,059*

DETAILED ACCOUNT No. 27-B. **ADMINISTRATION OF JUSTICE.** **B-Law Officers—**		Strength, 1937–38.	Budget Estimate, 1937–38.	1936–37.	1935–36.
			Rs.	Rs.	Rs.
SUMMARY.					
B-1 Presidency Law Officers	*Charged* ..		*28,800*	*29,000*	*28,836*
	Voted ..		82,600	83,000	82,301
B-2 High Court Pleader	Voted ..		53,900	54,000	55,555
B-3 Mofussil Establishment	Voted ..		1,51,000	1,68,000	1,57,968
	TOTAL ..		3,16,300	3,34,000	3,24,660
	Charged ..		*28,800*	*29,000*	*28,836*
	Voted ..		2,87,500	3,05,000	2,95,824
DETAILS.					
B-1 PRESIDENCY LAW OFFICERS.					
B-1 (1) Pay of Officers—					
Advocate General (2,000)	*Charged* ..	1	*24,000*		
Government Solicitor (3,000)	Voted ..	1	36,000		
Total ..	*Charged* ..		*24,000*	*24,000*	*24,036*
	Voted ..		36,000	36,000	35,850
B-1 (2) Allowances, Honoraria, etc.—					
Allowance to Advocate General for establishment and other charges	*Charged* ..		*4,800*		
Allowance to Government Solicitor for establishment and other charges	Voted ..		12,000		
Fees under the Wakf Act	Voted ..		100		
Total ..	*Charged* ..		*4,800*	*5,000*	*4,800*
	Voted ..		12,100	12,000	12,033
B-1 (3) Contingencies—					
Contract contingencies	..		(*a*)410		
Non-contract contingencies	..		90		
Other supplies and services	..		34,000		
Total .. Voted	..		34,500	35,000	34,418
	TOTAL ..		1,11,400	1,12,000	1,11,137
	Charged ..		*28,800*	*29,000*	*28,836*
	Voted ..		82,600	83,000	82,301

	Rs.
(*a*) Advocate General	110
Solicitor to Government	300
	410

DETAILED ACCOUNT No. 27-B. ADMINISTRATION OF JUSTICE. B-Law Officers—contd.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
B-2 HIGH COURT PLEADER (a)		Rs.	Rs.	Rs.
B-2 (1) Pay of Officers—				
Government Pleader (500)	1	6,000	6,000	5,975
B-2 (2) Pay of Establishment—				
Superior establishment (50—200)	7	8,970		
Inferior establishment (20—22)	3	730		
Total ..		9,700	9,000	8,965
B-2 (3) Allowances, Honoraria, etc.—				
Fees in Government civil and criminal cases		29,000		
House-rent and other allowances		100		
Total ..		29,100	29,000	32,734
B-2 (4) Contingencies—				
Contract contingencies		160		
Non-contract contingencies		225		
Other supplies and services		(b)8,715		
Total ..		9,100	10,000	7,881
TOTAL .. Voted ..		53,900	54,000	55,555
B-3 MOFUSSIL ESTABLISHMENT. (c)				
B-3 (1) Pay of Officers—				
Government Pleaders (100—200)	19	26,700	27,000	26,705
B-3 (2) Pay of Establishment—				
Superior establishment (30—80)	28	21,613		
Inferior establishment (18) each	3	600		
Probable savings		—2,213		
Total ..		(d)20,000	22,000	20,430
B-3 (3) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)		100		
House-rent and other allowances		200		
Fees in Government civil and criminal cases		1,03,000		
Probable savings		—10,000		
Total ..		93,300	1,08,000	1,00,165
B-3 (4) Contingencies—				
Other supplies and services		25,000	25,000	24,609
B-3 (5) Establishment charges recoverable from other Governments and Departments—				
Deduct—Contribution on account of work done by Provincial Law Officers on behalf of the Central Government		—14,000	—14,000	—13,941
TOTAL .. Voted ..		1,51,000	1,68,000	1,57,968

(a) Expenditure controlled by the Remembrancer of Legal Affairs.
(b) Includes the following provisions :—

	Rs.
Fees to pleaders in murder cases—	
(1) Clerk of the Crown	2,950
(2) Registrar, Appellate Side	2,400
(3) Government Pleader	3,375
Allowance to special interpreter—	
(4) Clerk of the Crown	30
	8,755
Rounding ..	—40
	8,715

(c) Expenditure except the provision under "Pay of Establishment" is controlled by the Remembrancer of Legal Affairs.
(d) The expenditure is controlled by the Home Department.

DETAILED ACCOUNT No. 27C. **ADMINISTRATION OF JUSTICE.** **C-Administrator General and Official Trustee.**	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
C-(1) Pay of Officers—				
Administrator General and Official Trustee (1,750—2,250) ..	1	22,800	22,000	16,152
C-(2) Pay of Establishment—				
Superior establishment (60—350)	9	15,690		
Inferior establishment (20—25)	6	1,510		
Leave salary		400		
Total ..		17,600	17,000	16,386
C-(3) Allowances, Honoraria, etc.—				
House-rent and other allowances		200	....	218
C-(4) Contingencies—				
Contract contingencies		1,000		
Non-contract contingencies		9,000		
Total ..		10,000	70,000	9,825
TOTAL .. Voted ..		50,600	1,09,000	42,581

DETAILED ACCOUNT No. 27D. **ADMINISTRATION OF JUSTICE.** **D-Coroner's Court.**	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
D-(1) Pay of Officers—				
Coroner (500)	1	6,000	6,000	5,975
D-(2) Pay of Establishment—				
Inferior establishment (20—22)	5	1,300		
Total ..		1,300	1,000	1,227
D-(3) Allowances, Honoraria, etc.—				
Travelling allowance (fixed)		1,200	1,000	1,200
D-(4) Contingencies—				
Contract contingencies		(a) 965		
Non-contract contingencies		35		
Total ..		1,000	1,000	1,149
D-(5) Establishment charges payable to other Governments, etc.—				
Add—(1) Amount transferred from "29 Police" on account of 2/5 pay and allowances of the Police Surgeon, Bombay (Pages 165-166)		2,640		
(2) Special pay to Sub-Assistant Surgeon (30)		360		
Total ..		3,000	4,000	3,357
TOTAL .. Voted ..		12,500	13,000	12,908

		Rs.
(a)	Coroner's	725
	Police Surgeon's	240
		965

DETAILED ACCOUNT No. 27-E. ADMINISTRATION OF JUSTICE. E-Presidency Magistrates' Courts.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
E-(1) Pay of Officers—				
Chief Presidency Magistrate and other officers (650—2,000) ..	9	1,19,166		
Leave salary		7,734		
Total ..		1,26,900	1,38,000	1,22,870
E-(2) Pay of Establishment—				
Superior establishment (50—300)	47	96,639		
Inferior establishment (20—27)	42	10,716		
Temporary establishment		6,545		
Probable savings		−2,000		
Total ..		1,11,900	1,18,000	1,11,244
E-(3) Allowances, Honoraria, etc.—				
Travelling allowance (fixed)		1,560		
House-rent and other allowances		1,040		
Total ..		2,600	3,000	2,844
E-(4) Contingencies—				
Contract contingencies		10,500		
Non-contract contingencies		13,311		
Other supplies and services		1,000		
Pay of menials		2,489		
Total ..		27,300	26,000	38,847
E-(5) Establishment charges recoverable from other Governments and Departments—				
Deduct—Contribution from the Bombay Municipality and from the society for the prevention of cruelty to animals		—8,100	—8,000	—8,013
TOTAL .. Voted ..		2,60,600	2,77,000	2,67,792

DETAILED ACCOUNT No. 27-F. ADMINISTRATION OF JUSTICE. F-Civil and Sessions Courts.		Strength. 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
SUMMARY.					
F-1 District and Sessions Judges	*Charged* ..		*2,47,000*	*1,84,000*	*1,63,080*
	Voted ..		8,07,800	8,90,000	8,77,392
F-2 Subordinate Judges	Voted ..		16,67,700	16,73,000	16,93,992
F-3 Process-serving Establishment	Voted ..		4,08,100	4,10,000	4,09,337
	TOTAL ..		31,30,600	31,57,000	31,43,801
	Charged ..		*2,47,000*	*1,84,000*	*1,63,080*
	Voted ..		28,83,600	29,73,000	29,80,721
DETAILS.					
F-1 DISTRICT AND SESSIONS JUDGES.					
F-1 (1) Pay of Officers—					
Civil and Sessions judges and other officers (*650—3,000*) ..	*Charged* ..	*15*	*2,33,000*		
(750—2,250) ..	Voted ..	15	2,58,256		
Lump deduction for probable savings	Voted ..		−31,256		
Total ..	*Charged* ..		*2,33,000*	*1,70,000*	*1,55,920*
	Voted ..		2,27,000	3,03,000	3,00,129
F-1 (2) Pay of Establishment—					
Superior establishment (30—200)	..	341	3,51,460		
Inferior establishment (15—21)	..	191	37,584		
Temporary establishment	..		15,000		
Lump deduction for probable savings	..		−10,044		
Total	.. Voted ..		3,94,000	4,00,000	3,91,504
F-1 (3) Allowances, Honoraria, etc.—					
Travelling allowance (ordinary)	*Charged* ..		*4,800*		
	Voted ..		16,700		
House-rent and other allowances	Voted ..		5,400		
Cost of passages granted under the Superior Civil Services Rules, 1924	*Charged* ..		*9,200*		
Total ..	*Charged* ..		*14,000*	*14,000*	*7,160*
	Voted ..		22,100	24,000	21,442
F-1 (4) Contingencies—					
Contract contingencies	..		42,360		
Non-contract contingencies	..		74,796		
Other supplies and services	..		45,000		
Pay of menials	..		2,544		
Total	.. Voted ..		1,64,700	1,63,000	1,64,317
	TOTAL ..		10,54,800	10,74,000	10,40,472
	Charged ..		*2,47,000*	*1,84,000*	*1,63,080*
	Voted ..		8,07,800	8,90,000	8,77,392

DETAILED ACCOUNT No. 27-F. ADMINISTRATION OF JUSTICE. F-Civil and Sessions Courts—contd.	Strength, 1937–38.	Budget Estimate, 1937–38.	1936–37.	1935–36.
		Rs	Rs.	Rs.
F-2 SUBORDINATE JUDGES.				
F-2 (1) Pay of Officers—				
Sub-Judges (200—1,200)	124	6,99,600	7,10,000	7,30,702
F-2 (2) Pay of Establishment—				
Superior establishment (30—140)	990	8,51,540		
Inferior establishment (14—18)	410	73,152		
Temporary establishment		32,154		
Lump deduction for probable savings		—16,646		
Total ..		9,40,200	9,34,000	9,34,605
F-2 (3) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)		22,000		
House-rent and other allowances		5,900		
Total ..		27,900	29,000	28,685
TOTAL .. Voted ..		16,67,700	16,73,000	16,93,992
F-3 PROCESS-SERVING ESTABLISHMENT.				
F-3 (1) Pay of Establishment—				
DISTRICT COURTS.				
Superior establishment (20—50)	20	7,789		
Leave salary		411		
Total ..		8,200	8,000	7,915
SUBORDINATE COURTS.				
Superior establishment (20 to 50)	1,056	3,74,900		
Lump deduction for probable savings		—6,000		
Total ..		3,68,900	3,71,000	3,69,940
Add—Fixed amount transferred from "25-General Administration" (page 118)		25,000	25,000	25,000
F-3 (2) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)		4,500		
House-rent and other allowances		1,500		
Total ..		6,000	6,000	6,482
TOTAL .. Voted ..		4,08,100	4,10,000	4,09,337

DETAILED ACCOUNT No. 27-G. ADMINISTRATION OF JUSTICE. G-Courts of Small Causes.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
SUMMARY.				
G-1 Presidency courts		3,06,200	3,14,000	3,16,448
G-2 Mofussil courts		79,000	84,000	77,741
TOTAL .. Voted ..		3,85,200	3,98,000	3,94,189
DETAILS.				
G-1 PRESIDENCY COURTS.				
G-1 (1) Pay of Officers—				
Chief Judge and other judges (1,000—1,500)	6	96,253		
Other officer (500—650)	1	6,147		
Total ..		1,02,400	1,09,000	1,10,728
G-1 (2) Pay of Establishment—				
Superior establishment (50—400)	148	1,88,808		
Inferior establishment (20—30)	40	9,792		
Lump deduction for probable savings		—6,000		
Total ..		1,92,600	1,94,000	1,94,588
G-1 (3) Allowances, Honoraria, etc.—				
House-rent and other allowances		1,200	1,000	1,070
G-1 (4) Contingencies—				
Contract contingencies		5,400		
Non-contract contingencies		3,030		
Pay of menials		1,570		
Total ..		10,000	10,000	10,062
TOTAL .. Voted ..		3,06,200	3,14,000	3,16,448
G-2 MOFUSSIL COURTS.				
G-2 (1) Pay of Officers—				
Judges (1.200)	2	28,800	31,000	28,524
G-2 (2) Pay of Establishment—				
Superior establishment (20—200)	59	45,645		
Inferior establishment (15—20)	12	2,555		
Lump deduction for probable savings		—2,000		
Total ..		46,200	48,000	45,029
G-2 (3) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)		225		
House-rent and other allowances		75		
Total ..		300	....	325
G-2 (4) Contingencies—				
Contract contingencies		1,200		
Non-contract contingencies		2,500		
Total ..		3,700	5,000	3,863
TOTAL .. Voted ..		79,000	84,000	77,741

DETAILED ACCOUNT No. 27-H. ADMINISTRATION OF JUSTICE. H-Criminal Courts.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
SUMMARY.				
H-1 General establishment .. .. Voted ..		3,37,000	3,40,000	3,30,241
H-2 Judicial establishment .. .. Voted ..		38,700	41,000	37,800
TOTAL .. Voted ..		3,75,700	3,81,000	3,68,041
DETAILS.				
H-1 GENERAL ESTABLISHMENT.				
H-1 (1) Pay of Officers—				
Resident and City Magistrates—				
Northern Division (200—850)	10	48,600		
Central Division (200—650)	4	15,100		
Southern Division (370—400)	1	4,800		
Leave salary		2,000		
Total ..		70,500	75,000	77,912
H-1 (2) Pay of Establishment—				
Temporary establishment—				
Northern Division		792		5,595
Central Division		2,788		
Southern Division		720		
Add—Fixed amount transferred from "25-General Administration.. General Establishment" (Page 118)		1,30,400	....	1,28,600
Total ..		1,34,700	1,35,000	1,34,195
Carried over ..		2,05,200	2,10,000	2,12,107

DETAILED ACCOUNT No. 27-H. 27-ADMINISTRATION OF JUSTICE. H-Criminal Courts—*contd.*	Budget Estimate, 1937–38.	1936–37.	1935–36.
	Rs.	Rs.	Rs.
H-GENERAL ESTABLISHMENT—*contd.*			
Brought forward	2,05,200	2,10,000	2,12,107
H-1 (3) Allowances, Honoraria, etc.—			
Travelling allowance (fixed)—			
Central Division	3 000		
Travelling allowance (ordinary)—			
Northern Division	580		
Central Division	100		
Southern Division	450		
House-rent and other allowances—			
Northern Division	870		
Fees for serving summons in criminal cases—			
Northern Division	4,600		
Central Division	12,500		
Southern Division	3,800		
Total ..	25,900	25,000	9,419
H-1 (4) Contingencies—			
Contract contingencies—			
Northern Division	1,575		
Central Division	1,410		
Southern Division	455		
Pay of menials—			
Northern Division	196		
Non-contract contingencies—			
Northern Division	5,591		
Central Division	1,897		
Southern Division	676		
Other supplies and services—			
Northern Division	22,000		
Central Division	51,000		
Southern Division	24,000		
Total ..	1,08,800	1,08,000	1,11,626
Carried over ..	3,39,900	3,43,000	3,33,152

DETAILED ACCOUNT No. 27H. ADMINISTRATION OF JUSTICE. H-Criminal Courts—*concld.*	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
H-GENERAL ESTABLISHMENT—*contd.*			
Brought forward	3,39,900	3,43,000	3,33,152
H-1 (5) Establishment charges recoverable from other Governments, Departments, and private bodies—			
Deduct—Cost recoverable from the Ahmedabad municipality on account of the stipendiary magistrate	—2,900	—3,000	—2,911
Total .. Voted ..	3,37,000	3,40,000	3,30,241
H-2 JUDICIAL ESTABLISHMENT.			
H-2 (1) Allowances, Honoraria, etc.—			
Travelling allowance (ordinary), Northern Division	....	....	17
H-2 (2) Contingencies—			
Contract contingencies—			
Northern Division	575		
Central Division	500		
Pay of menials—			
Central Division	108		
Non-contract contingencies—			
Northern Division	1,056		
Central Division	911		
Other supplies and services—			
Northern Division	1,250		
Central Division	1,300		
Total ..	5,700	7,000	5,280
H-2 (3) Establishment charges payable to other Governments, Departments, and private bodies—			
Add—Fixed amount transferred from "25-General Administration—General establishment" on account of establishment charges of Collectors (page 118) ..	32,000	32,000	32,000
Add—Share payable to certain local bodies on account of establishment of honorary and bench magistrates	1,000	2,000	503
Total ..	33,000	34,000	32,503
TOTAL .. Voted ..	38,700	41,000	37,800

DETAILED ACCOUNT No. 27J. **ADMINISTRATION OF JUSTICE.** **J-Charges in England.**		Budget Estimate, 1937–38.	1936–37.	1935–36.
		Rs.	Rs.	Rs.
Leave salaries and deputation pay—Secretary of State for India ..	Voted ..	....	....	662
—High Commissioner for India ..	*Charged* ..	*1,47,200*	*73,000*	*95,106*
—High Commissioner for India ..	Voted ..	33,400	27,360	16,222
Sterling overseas pay— Do. do. ..	*Charged* ..	*8,000*	*11,360*	*8,761*
Other Charges— —Secretary of State ..	Voted ..	3,400	2,480	7,247
—High Commissioner for India ..	Do. ..	....	....	368
Do. do. ..	*Charged* ..	....	....	*1,121*
TOTAL ..	*Charged* ..	*1,55,200*	*84,360*	*1,04,988*
	Voted ..	36,800	29,840	24,499

28-JAILS AND CONVICT SETTLEMENTS.		Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
A.-Jails	*Charged* ..		*96,100*	*90,200*	*75,318*
	Voted ..	28-A	14,11,900	14,34,300	13,97,180
B.-Jail manufactures	Voted ..	28-B	1,58,100	1,75,000	1,63,329
C.-Works	Voted ..		13,900	13,000	....
D.-Charges in England	*Charged* ..		*23,600*	*42,800*	*54,112*
	Voted ..	28-D	6,000	13,520	5,800
E.-Loss or gain by exchange	*Charged* ..		....	*—217*	*—283*
	Voted ..		....	—69	—33
Lump cut under "Allowances, Honoraria etc." ..	*Charged* ..		*—200*	....	....
	Voted ..		—1,700	....	....
Lump cut under "Contingencies" ..	Voted ..		—23,500	....	....
From rounding ..	*Charged* ..		*+500*	*+217*	....
	Voted ..		+300	+249	....
		TOTAL ..	16,85,000	17,69,000	16,95,423
		Charged ..	*1,20,000*	*1,33,000*	*1,29,147*
		Voted ..	15,65,000	16,36,000	15,66,276

28-JAILS AND CONVICT SETTLEMENTS. A-Jails (*a*).		Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
Summary.				
Superintendence	*Charged*	*31,800*	*34,000*	*29,213*
	VOTED	29,500	28,000	27,375
Presidency Jails	*Charged*	*1,200*	*1,000*	*1,195*
	VOTED	1,03,500	1,09,000	1,00,665
Central Jails	*Charged*	*54,700*	*53,000*	*35,329*
	VOTED	4,75,900	4,83,000	4,84,324
District Jails	VOTED	3,55,000	4,02,000	3,96,387
Lock-ups	VOTED	63,900	68,000	67,733
Borstal school	*Charged*	*600*	*1,000*	*602*
	VOTED	57,800	62,000	54,670
Charges in connection with settlement of criminal tribes (*b*)	*Charged*	*7,800*	*1,200*	*8,979*
	VOTED	2,71,700	2,73,300	2,58,946
Grants-in-aid, contributions and donations	VOTED	9,600	9,000	7,080
Add—Transfers from "Jail Manufactures" (page 157)	VOTED	+45,000	....	....
TOTAL ..	Jails	15,08,000	15,24,500	14,72,498
	Charged	*96,100*	*90,200*	*75,318*
	VOTED	14,11,900	14,34,300	13,97,180

(*a*) Under the control of the Inspector General of Prisons except charges in connection with the Criminal Tribes, *vide* foot-note (*b*).

(*b*) Under the control of the Backward Class Officer.

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.	Strength, 1937–38.	Budget Estimate, 1937–38.	1936–37.	1935–36.
		Rs.	Rs.	Rs.
DETAILS.				
A-1 SUPERINTENDENCE.				
A-1 (1) Pay of Officers—				
Inspector General (2,300—2,500) .. .. .. *Charged* ..	*1*	*29,800*		
Personal assistant (420) .. .. .. Voted ..	1	5,040		
Leave salary .. .. .. Voted ..		860		
Total .. *Charged* ..		*29,800*	*32,000*	*28,001*
Total .. Voted ..		5,900	5,000	5,019
A-1 (2) Pay of Establishment—				
Clerks and other superior establishment (30—250)	13	17,240		
Servants (18—22)	5	1,140		
Probable savings		−780		
Total .. Voted ..		17,600	18,000	17,268
A-1 (3) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary) .. .. .. *Charged* ..		*2,000*		
Travelling allowance (ordinary) .. .. .. Voted ..		400		
Total .. *Charged* ..		*2,000*	*2,000*	*1,212*
Total .. Voted ..		400	1,000	562
A-1 (4) Contingencies—				
Non-contract contingencies		5,600	5,000	5,526
A-1 (5) Establishment charges recoverable from other Governments, Departments, etc.				
Deduct—Amount on account of supervision charges done by the Inspector General of Prisons in Aden		....	—1,000	—1,000
TOTAL, A-1 Superintendence ..		61,300	62,000	56,588
Charged ..		*31,800*	*34,000*	*29,213*
Voted ..		29,500	28,000	27,375

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
A-2—PRESIDENCY JAILS.				
A-2 (1) Pay of Officers—				
Superintendent (500—750) .. .. .. Voted ..	1	8,700		
Medical Officer's allowance .. .. .. *Charged* ..		*1,200*		
Total .. *Charged* ..		*1,200*	*1,000*	*1,195*
Total .. Voted ..		8,700	8,000	8,015
A-2 (2) Pay of Establishment—				
Jailors (100—290)	3	7,900		
Clerks (60—160)	5	5,254		
Subedars, jamadars, havildars, naiks, sepoys and peons (30—75)	59	25,035		
Sub-Assistant Surgeons (60—200)	3	5,534		
Compounders (30—90)	1	777		
Leave salary		400		
Total .. Voted ..		44,900	45,000	44,070
A-2 (3) Allowances, Honoraria, etc.—				
Travelling allowance—Fixed		600		
Do. —Ordinary		425		
House-rent and other allowances		5,475		
Total .. Voted ..		6,500	7,000	6,111
Carried over .. *Charged* ..		*1,200*	*1,000*	*1,195*
Carried over .. Voted ..		60,100	60,000	58,196

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.		Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
A-2—Presidency Jails—contd.				
Brought over ..	*Charged* ..	*1,200*	*1,000*	*1,195*
	Voted ..	60,100	60,000	58,196
A-2 (4) Contingencies—				
Dietary charges ..		18,000		
Hospital charges ..		1,800		
Sanitation charges ..		10,000		
Charges for moving prisoners ..		4,100		
Miscellaneous services and supplies ..		3,000		
Contingent charges ..		6,205		
Other charges ..		295		
Total ..	Voted ..	43,400	49,000	42,469
	Charged ..	*1,200*	*1,000*	*1,195*
	Voted ..	1,03,500	1,09,000	1,00,665
TOTAL, Presidency Jails ..		1,04,700	1,10,000	1,01,860

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—*contd.*		Strength, 1937–38.	Budget Estimate, 1937–38.	1936–37.	1935–36.
			Rs.	Rs.	Rs.
A-3 CENTRAL JAILS.					
A-3 (1) Pay of Officers—					
Superintendents (800—1,100)	*Charged* ..	3	*54,700*		
	Voted ..	1	12,650		
Medical Officer's allowance	Voted ..		1,650		
Total ..	*Charged* ..		*54,700*	*50,000*	*31,609*
	Voted ..		14,300	18,000	25,372
A-3 (2) Pay of Establishment—					
Jailors (90—350)	..	14	36,825		
Clerks, teachers and wireman driver (30—200)	..	26	24,458		
Subedars, jamadars, havildars, naiks, sepoys and matrons (20—65)	..	450	1,25,101		
Temporary establishment	..		864		
Sub-Assistant Surgeons (60—200)	..	9	15,892		
Compounders (20—75)	..	4	2,660		
Leave salary	..		1,600		
Total ..	Voted ..		2,07,400	2,04,000	2,00,309
A-3 (3) Allowances, Honoraria, etc.—					
Travelling allowance—ordinary	Voted ..		2,140	....	
House-rent and other allowances	Voted ..		13,485	....	
Rewards	Voted ..		175	....	
Total ..	*Charged* ..		....	*3,000*	*3,720*
	Voted ..		15,800	16,000	15,268
Carried over ..	*Charged* ..		*54,700*	*53,000*	*35,329*
	Voted ..		2,37,500	2,38,000	2,40,949

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—*contd.*	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
A-3 CENTRAL JAILS—*contd.*			
Brought over .. *Charged* ..	*54,700*	*53,000*	*35,329*
Brought over .. Voted ..	2,37,500	2,38,000	2,40,949
A-3 (4) Contingencies—			
Dietary charges	1,35,000		
Hospital charges	6,500		
Sanitation charges	39,000		
Charges for moving prisoners	17,500		
Miscellaneous services and supplies	28,000		
Contingent charges	5,850		
Other charges	4,050		
Introduction of hand-spinning in jails	2,500		
Total .. Voted ..	2,38,400	2,45,000	2,43,375
TOTAL .. Central Jails .. *Charged* ..	*54,700*	*53,000*	*35,329*
TOTAL .. Central Jails .. Voted ..	4,75,900	4,83,000	4,84,324
TOTAL ..	5,30,600	5,36,000	5,19,653

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—*contd.*	Strength, 1937–38.	Budget Estimate, 1937–38.	1936–37.	1935–36.
		Rs.	Rs.	Rs.
A-4 DISTRICT JAILS.				
A-4 (1) Pay of Officers—				
Superintendents	2	13,700		
Allowances to superintendents of district prisons		2,100		
Medical Officer's allowance		900		
Total .. Voted ..		16,700	19,000	19,003
A-4 (2) Pay of Establishment—				
Jailors (55—290)	15	21,355		
Clerks, teachers and carpenters (30—125)	14	11,350		
Subedars, jamadars, havildars, naiks, sepoys and matrons (20—65) ..	241	64,514		
Menials (14½—16)	2	360		
Sub-Assistant Surgeons (60—200)	5	11,134		
Compounders (20—75)	4	2,675		
Temporary establishment		1,812		
Leave salary		800		
Total .. Voted ..		1,14,000	1,22,000	1,22,884
A-4 (3) Allowances, Honoraria, etc.—				
Travelling allowance—fixed		300		
Do. —ordinary		2,010		
House rent and other allowances		11,090		
Total .. Voted ..		13,400	21,000	21,755
Carried over .. Voted ..		1,44,100	1,62,000	1,63,642

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—*contd.*	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
A-4 DISTRICT JAILS—*contd.*			
Brought over .. Voted ..	1,44,100	1,62,000	1,63,642
A-4 (4) Contingencies—			
Dietary charges	1,40,100		
Hospital charges	4,700		
Sanitation charges	10,546		
Charges for moving prisoners	19,369		
Miscellaneous services and supplies	23,075		
Contingent charges	11,340		
Other charges	1,770		
Total .. Voted ..	2,10,900	2,40,000	2,32,745
TOTAL, District Jails .. Voted ..	3,55,000	4,02,000	3,96,387
A-5 LOCK-UPS.			
A-5 (1) Contingencies—			
Dietary charges	56,950		
Charges for moving prisoners	5,531		
Miscellaneous services and supplies	925		
Other charges	494		
TOTAL, Lock-ups .. Voted ..	63,900	68,000	67,733

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.		Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
A-6 BORSTAL SCHOOL, DHARWAR.					
A-6 (1) Pay of Officers—					
Governor (500—750)	Voted ..	1	7,800		
Medical Officer (*50*)	*Charged* ..		*600*		
Total ..	*Charged* ..		*600*	*1,000*	*602*
	Voted ..		7,800	11,000	7,141
A-6 (2) Pay of Establishment—					
Deputy governor (100—200)	..	1	1,320		
Clerks, teachers, carpenters, etc. (30—100)	..	20	13,367		
Supervisors (21—45)	..	26	7,724		
Sub-Assistant surgeons and compounders (25—200) ..	..	2	2,489		
Total ..	Voted ..		24,900	23,000	19,529
A-6 (3) Allowances, Honoraria, etc.—					
Travelling allowance	..		540		
House-rent and other allowances	..		860		
Total ..	Voted ..		1,400	2,000	1,740
Carried over ..	*Charged* ..		*600*	*1,000*	*602*
	Voted ..		34,100	36,000	28,410

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.		Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
Brought forward ..	*Charged* ..		*600*	*1,000*	*602*
	Voted ..		34,100	36,000	28,410
A-6 BORSTAL SCHOOL, DHARWAR—contd.					
A-6 (4) Contingencies—					
Dietary charges			16,000		
Hospital charges			500		
Sanitation charges			2,000		
Charges for moving prisoners			1,200		
Miscellaneous services and supplies			2,600		
Contingent charges			1,000		
Other charges			400		
Total—Voted ..			23,700	26,000	26,260
TOTAL, Borstal School ..	*Charged* ..		*600*	*1,000*	*602*
	Voted ..		57,800	62,000	54,670
TOTAL ..			58,400	63,000	55,272
A-7 SETTLEMENT OF CRIMINAL TRIBES.					
A-7 (1) Pay of Officers—					
Backward Class Officer (1,000—2,250)	*Charged* ..	*1*	*16,600*		
Assistant Backward Class Officers (300—650) ..	Voted ..	3	14,740		
Leave salary	Voted ..		4,460		
Total ..	*Charged* ..		*16,600*	*10,000*	*17,565*
	Voted ..		19,200	23,000	17,845
A-7 (2) Pay of Establishment—					
Permanent establishment (10—300)		226	1,04,224		
Temporary establishment			11,064		
Lump deduction for probable savings			—6,688		
Total ..			1,08,600	1,07,000	1,04,199
Carried over ..	*Charged* ..		*16,600*	*10,000*	*17,565*
	Voted ..		1,27,800	1,30,000	1,22,044

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.		Budget Estimate, 1937–38.	1936–37.	1935–36.
		Rs.	Rs.	Rs.
Brought forward ..	*Charged* ..	*16,600*	*10,000*	*17,565*
	Voted ..	1,27,800	1,30,000	1,22,044
A-7 SETTLEMENT OF CRIMINAL TRIBES—contd.				
A-7 (3) Allowances, Honoraria, etc.—				
Travelling allowance .. .. (*Charged*) ..	Fixed ..	*1,860*		
	Ordinary ..	*1,140*		
Travelling allowance .. .. (Voted) ..	Fixed ..	2,136		
	Ordinary ..	18,500		
House-rent and other allowances	Voted ..	6,564		
Rewards to Government servants	Voted ..	300		
Total ..	*Charged* ..	*3,000*	*3,000*	*3,214*
	Voted ..	27,500	27,000	22,885
A-7 (4) Contingencies—				
Contract contingencies	..	6,850		
Non-contract contingencies	..	17,300		
Supplies and services	..	14,300		
Special charges	..	1,00,000		
Pay of menials	..	1,150		
Acquisition of land at Malsiras	..	4,500		
Total ..	Voted ..	1,44,100	1,44,000	1,41,717
A-7 (5) Establishment charges recoverable from other Governments, Departments, and private bodies—				
Deduct—Amount transferred to "47-Miscellaneous Departments—H-Miscellaneous" on account of portion of the divisible expenditure of the Backward Class Officer and his staff. (Pages 280–281).	*Charged* ..	*— 11,800*	*— 11,800*	*— 11,800*
	Voted ..	— 27,700	— 27,700	— 27,700
TOTAL, Settlement of Criminal Tribes ..		2,79,500	2,62,500	2,67,925
	Charged ..	*7,800*	*1,200*	*8,979*
	Voted ..	2,71,700	2,73,300	2,58,946
A-8 Grants-in-aid, Contribution and Donations—				
Grants to societies and other institutions	Voted ..	9,600	9,000	7,080

DETAILED ACCOUNT No. 28-B. JAILS AND CONVICT SETTLEMENTS. B-Jails Manufactures.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
B-JAIL MANUFACTURES.			
SUMMARY.			
B-1 ALLOWANCES, HONORARIA, ETC.	....	....	71
B-2 CONTINGENCIES	2,03,100	....	2,07,331
B-3 *Deduct*—Amount transferred to "Jails" (page 146)	— 45,000	....	— 44,073
TOTAL .. Voted ..	1,58,100	1,75,000	1,63,329
DETAILS.			
B-1 ALLOWANCES, ETC.—			
Central Jails			27
District Jails			44
TOTAL, Allowances, etc. ..	....	....	71
B-2 CONTINGENCIES.			
SUPPLIES AND SERVICES.			
B-2 (*a*) Presidency jails	8,050		13,513
B-2 (*b*) Central jails	1,57,050		1,64,410
B-2 (*c*) District jails	34,800		27,344
B-2 (*d*) Borstal school, Dharwar	3,200		2,054
B-2 (*e*) Convict Camps	....		10
Total, Supplies and services .. Voted ..	2,03,100	....	2,07,331
TOTAL, Jail manufactures .. Voted ..	2,03,100	....	2,07,402

DETAILED ACCOUNT No. 28-D. D-Charges in England.		Rs.	Rs.	Rs.
Leave salaries and deputation pay—High Commissioner for India ..	*Charged* ..	*10,560*	*32,800*	*42,079*
	Voted ..	....	9,920	....
Sterling overseas pay—High Commissioner for India	*Charged* ..	*13,080*	*10,000*	*10,871*
	Voted ..	....	1,680	4,000
Stores for India Do. Do.	Voted ..	4,000	....	....
Other Charges—Secretary of State	Voted ..	1,920	1,920	1,800
High Commissioner for India	*Charged* ..	....	....	*1,162*
Rounding ..	*Charged* ..	*— 40*	....	....
	Voted ..	+ 80	....	....
GRAND TOTAL ..	*Charged* ..	*23,600*	*42,800*	*54,112*
	Voted ..	6,000	13,520	5,800

29-POLICE.		Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
A-Presidency Police	*Charged*	29A	*75,200*	*61,000*	*68,618*
	Voted		37,48,200	38,06,000	36,79,652
B-Superintendence	*Charged*	29B	*1,03,200*	*1,04,000*	*1,07,898*
	Voted		1,08,100	1,06,000	1,07,123
C-District Executive Force	*Charged*	29C	*3,04,700*	*3,07,000*	*3,42,313*
	Voted		79,02,200	80,04,000	79,81,209
D-Police Training School	*Charged*	29D	*35,500*	*34,000*	*45,587*
	Voted		1,34,200	1,18,000	94,709
E-Special Police	Voted	29E	3,900	4,000	3,841
F-Railway Police	*Charged*	29F	*39,400*	*23,000*	*37,889*
	Voted		8,29,900	8,43,000	8,30,789
G-Criminal Investigation Department—					
Bombay City	*Charged*	29G	*32,100*	*43,000*	*35,955*
	Voted		2,77,000	2,89,000	2,76,446
Presidency	*Charged*		*47,100*	*37,000*	*47,405*
	Voted		2,29,200	2,33,000	2,19,093
Emergency Police	Voted		....	....	323
H-Charges in England	*Charged*	29H	*2,97,700*	*2,51,480*	*2,23,141*
	Voted		25,800	26,440	31,329
I-Loss or Gain by Exchange	*Charged*		....	*—1,273*	*—1,351*
	Voted		....	—139	—178
Lump cut under "Allowances, Honoraria, etc."	*Charged*		*—2,600*	....	....
	Voted		—39,700	....	....
Lump cut under "Contingencies"	Voted		—52,600	....	....
For rounding	*Charged*		*—300*	*—207*	....
	Voted		—200	+699	....
TOTAL	*Charged*		*9,32,000*	*8,59,000*	*9,07,455*
	Voted		1,31,66,000	1,34,30,000	1,32,24,336
GRAND TOTAL			1,40,98,000	1,42,89,000	1,41,31,791

Note 1.—Provision for Deputy Inspectors in the case of Bombay City only and Sub-Inspectors, Sergeants, Prosecutors below the efficiency bar and Jamadars has been made under the detailed head "Non-Gazetted executive officers" and that for Head Constables and Constables under "Constabulary".

Note 2.—*Non-contract contingencies* include all ordinary contingent expenditure of the Department such as postage, rents, rates and taxes, petty construction, medicines, water supply, prison-van contingencies, kit carts, telephone charges, conservancy charges, purchase of land and office expenses and miscellaneous. Contingent items which are peculiar to the Department are booked under *Supplies and Services.*

DETAILED ACCOUNT No. 29-A. POLICE. A-Presidency Police (Bombay City).		Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
SUMMARY.				
A-1 SUPERINTENDENCE	*Charged*	*59,300*	*49,000*	*51,393*
	VOTED	1,11,700	1,16,000	1,06,512
A-2 CITY POLICE	VOTED	31,91,200	32,41,000	31,34,989
A-3 MUSIC LICENSING DEPARTMENT	VOTED	....	....	....
A-4 PUBLIC LAND CONVEYANCE LICENSING DEPARTMENT	VOTED	1,300	7,000	4,025
A-5 RIVER, HARBOUR OR MARINE POLICE	*Charged*	*15,900*	*12,000*	*17,225*
	VOTED	3,36,900	3,39,000	3,28,466
A-6 GUARDS FOR PUBLIC BUILDINGS	VOTED	14,900	15,000	15,925
A-7 HOSPITAL CHARGES	VOTED	70,000	68,000	68,574
A-8 CATTLE POUNDS	VOTED	22,200	20,000	21,161
TOTAL	*Charged*	*75,200*	*61,000*	*68,618*
	VOTED	37,48,200	38,06,000	36,79,652
TOTAL, Presidency Police		38,23,400	38,67,000	37,48,270

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police (Bombay City)—contd.		Strength, 1937–38.	Budget Estimate, 1937–38.	1936–37.	1935–36.
			Rs.	Rs.	Rs.
A-1 SUPERINTENDENCE.					
A-1 (1) Pay of Officers—					
Commissioner (Rs. 2,300—50—2,500)	*Charged* ..	*1*	*28,800*		
Deputy Commissioner (Rs. 650—1,350 plus *selection grade pay Rs. 100* plus *special pay Rs. 200)*	*Charged* ..	*1*	*19,800*		
Total ..	*Charged* ..		*48,600*	*43,000*	*46,165*
	Voted ..		....	300	....
A-1 (2) Pay of Establishment—					
Clerks (60—400)	..	75	1,01,929		
Probable savings	..		—4,929		
Total ..	Voted ..	..	97,000	97,700	91,678
A-1 (3) Allowances, Honoraria, etc.—					
Travelling allowance (fixed)	*Charged* ..		*4,800*		
	Voted ..		....		
Travelling allowance (ordinary)	*Charged* ..		*400*		
	Voted ..		50		
House-rent and other allowances	*Charged* ..		....		
	Voted ..		1,050		
Cost of passages granted under S. C. S. Rules ..	*Charged* ..		*3,100*		
Total ..	*Charged* ..	..	*8,300*	*3,900*	*5,068*
	Voted ..	..	1,100	1,000	1,100
A-1 (4) Contingencies—					
Customs duty on imported stores	..		1,900		
Contract contingencies	..		5,900		
Non-contract contingencies	..		4,500		
Total ..	Voted ..	..	12,300	15,700	13,734
A-1 (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—					
Add—Amount transferred from "12 Charges on account of Motor Vehicles Taxation Acts" (*vide* pages 81 and 82).	*Charged* ..		*2,400*	*2,100*	*160*
	Voted ..		1,300	1,300	....
TOTAL ..	*Charged* ..		*59,300*	*49,000*	*51,393*
	Voted ..		1,11,700	1,16,000	1,06,512
TOTAL .. Superintendence	..	..	1,71,000	1,65,000	1,57,905

DETAILED ACCOUNT No. 29A. **POLICE.** **A-Presidency Police**—contd.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
A-2 CITY POLICE.				
A-2 (1) Pay of Officers—				
Superintendents (500—50—800)	7	61,210		
Inspectors (300—400)	27	1,25,890		
Total .. Voted ..		1,87,100	1,98,000	1,84,500
A-2 (2) Pay of Establishment—				
Non-gazetted executive officers (125—275)	251	4,98,633		
Motor fitter .. .. (100—125)	1	1,500		
Constabulary .. .. (30—75)	3,473	14,40,757		
Temporary establishment		6,000		
Probable savings		−1,04,290		
Total .. Voted ..		18,42,600	18,45,000	17,89,675
A-2 (3) Allowances, Honoraria, etc.—				
Travelling allowance (fixed)		55,576		
Travelling allowance (ordinary)		29,700		
House-rent and other allowances		53,979		
Probable savings		−14,055		
TOTAL .. Voted ..		1,25,200	1,12,000	1,15,017

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police—*contd.*	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
A-2 CITY POLICE—*contd.*				
A-2 (4) Contingencies—				
Contract contingencies		72,500		
Non-contract contingencies—				
Rents, rates and taxes		8,33,600		
Water-supply		82,000		
Office expenses and miscellaneous		31,500		
Pay of menials		1,653		
Other items		1,000		
Supplies and services—				
Clothing charges		39,000		
Ordnance stores		5,000		
Free supply of outfit for Sergeants and Sub-Inspectors on enlistment ..		2,800		
Other items		4,247		
Total .. Voted ..		10,73,300	11,16,000	10,72,143
TOTAL .. Voted ..		32,28,200	32,71,000	31,61,335
A-2 (5) Establishment charges recoverable from other Governments, Departments, etc.—				
Deduct—Amount recoverable from the Reserve Bank, Bombay ..		—5,654		—6,606
Amount recoverable from Central Government for the cost of police for the Pilgrim Department, Bombay		—4,573		—2,013
Amount recoverable from Central Government for Sanitary Police Establishment		—16,289		—15,634
Amount recoverable from Bombay Municipality for the cost of police for the two municipal courts		—5,253		—2,093
Amount recoverable from Central Government for the cost of Police for Shipping Office		—5,231		....
Total .. Voted ..		—37,000	—30,000	—26,346
TOTAL, CITY POLICE .. Voted ..		31,91,200	32,41,000	31,34,989
A-3 MUSIC LICENSING DEPARTMENT.				
A-3 (1) Pay of Establishment—				
Clerks (60—160) .. .. Voted ..	2	2,907		2,776
A-3 (2) Contingencies—				
Contract contingencies .. .. Voted ..		25		1
Total .. Voted ..		2,932	3,000	2,777
A-3 (3) Establishment charges recoverable from other Governments, Departments, etc.—				
Deduct—Receipts retained to meet charges		—2,932	—3,000	—2,777
TOTAL .. Music Licensing Department .. Voted ..		....	....	....

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police—*contd.*	Strength, 1937–38.	Budget Estimate, 1937–38.	1936–37.	1935–36.
		Rs.	Rs.	Rs.
A-4 PUBLIC LAND CONVEYANCE LICENSING DEPARTMENT.				
A-4 (1) Pay of Officers—				
Inspector (400) .. .. Voted ..	1	4,800	5,000	5,303
A-4 (2) Pay of Establishment—				
Non-gazetted executive officers and clerks (60—275)	10	18,050		
Constabulary (30—36)	4	1,650		
Total .. Voted ..		19,700	19,000	19,028
A-4 (3) Allowances, Honoraria, etc.—				
Travelling allowance (fixed)		1,680		
Travelling allowance (ordinary)		40		
House-rent and other allowances		480		
Total .. Voted ..		2,200	2,000	2,167
A-4 (4) Contingencies—				
Contract contingencies		2,000		
Non-contract contingencies		2,185		
Supplies and services		1,715		
Total .. Voted ..		5,900	8,700	4,799
Total ..		32,600	34,700	31,297
A-4 (5) Establishment charges recoverable from other Governments, Departments, etc.—				
Deduct—Receipts retained to meet charges		—32,600	—29,000	—27,272
Add—Amount transferred from "12, Charges on account of Motor Vehicles Taxation Acts" (*vide* page 82) .. Voted ..		+1,300	+1,300	....
Total .. Voted ..		—31,300	—27,700	—27,272
TOTAL, Public Land Conveyance Licensing Department. Voted ..		1,300	7,000	4,025

DETAILED ACCOUNT No. 29-A. POLICE. A-Presidency Police—*contd.*	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
A-5 RIVER, HARBOUR OR MARINE POLICE.				
A-5 (1) Pay of Officers—				
Deputy Commissioner (650—1,350, plus spl. pay Rs. 200) ..Charged ..	*1*	*13,300*		
Superintendent (500—50—800)	1	7,500		
Inspector (400)	1	4,800		
Total .. *Charged* ..		*13,300*	*8,000*	*14,575*
Total .. Voted ..		12,300	15,000	14,203
A-5 (2) Pay of Establishment—				
Non-gazetted executive officers and engine drivers (94—275)	13	28,890		
Constabulary (30—75)	524	2,15,150		
Temporary establishment		960		
Total .. Voted ..		2,45,000	2,44,000	2,39,436
A-5 (3) Allowances, Honoraria, etc.—				
Travelling allowance (fixed) .. .. .. *Charged* ..		*2,400*		
Travelling allowance (fixed) .. .. .. Voted ..		3,660		
Travelling allowance (ordinary) .. .. .. *Charged* ..		*200*		
Travelling allowance (ordinary) .. .. .. Voted ..		1,120		
House-rent and other allowances .. .. *Charged* ..		....		
House-rent and other allowances .. .. Voted ..		1,720		
Total .. *Charged* ..		*2,600*	*4,000*	*2,650*
Total .. Voted ..		6,500	7,000	5,710
A-5 (4) Contingencies—				
Contract contingencies		6,700		
Non-contract contingencies—				
Rents, rates and taxes		41,659		
Other non-contract contingencies		11,000		
Supplies and services—				
Rewards		20		
Purchase and repairs of boats		4,000		
Clothing charges		9,721		
Total .. Voted ..		73,100	73,000	69,117
Total .. *Charged* ..		*15,900*	*12,000*	*17,225*
Total .. Voted ..	..	3,36,900	3,39,000	3,28,466
TOTAL .. River, Harbour or Marine Police ..		3,52,800	3,51,000	3,45,691

DETAILED ACCOUNT No. 29-A. POLICE. A-Presidency Police—*contd.*	Strength, 1937–38.	Budget Estimate, 1937–38.	1936–37.	1935–36.
		Rs.	Rs.	Rs.
A-6 GUARDS FOR PUBLIC BUILDINGS.				
A-6 (1) Pay of Establishment—				
Non-gazetted executive officers (125—200)	2	3,750		
Constabulary (30—100)	134	56,550		
Total .. Voted ..		60,300	61,000	60,317
A-6 (2) Allowances, Honoraria, etc. —				
Travelling allowance (fixed)		180		
Travelling allowance (ordinary)		80		
House-rent and other allowances		240		
Total .. Voted ..		500	500	491
A-6 (3) Contingencies—				
Non-contract contingencies		200		
Supplies and services		2,500		
Total .. Voted ..		2,700	2,500	2,700
TOTAL .. Voted ..		63,500	64,000	63,508
A-6 (4) Establishment charges recoverable from other Governments, Departments, etc.—				
Deduct—Contribution from Central Government		−28,900		
Contribution from Imperial Bank of India, Bombay		−13,000		
Do. Reserve Bank, Bombay		−6,700		
Total .. Voted ..		−48,600	−49,000	−47,583
TOTAL, Guards for Public Buildings .. Voted ..		14,900	15,000	15,925
A-7 HOSPITAL CHARGES.				
A-7 (1) Pay of Officers—				
Surgeon (Rs. 450—50—850)	1	5,360		
Deduct Portion debitable to "27, Administration of Justice—Coroner's Court" (page 136)		−2,160		
Total .. Voted ..		3,200	4,000	3,778
A-7 (2) Pay of Establishment—				
Sub-Assistant Surgeons (60—200)	3	5,023		
Compounders, Dressers and Nurses (18—175)	14	13,735		
Clerk (60—160)	2	1,460		
Servants (22—28)	31	8,700		
Leave salary		442		
Deduct—Portion debitable to "27, Administration of Justice—Coroner's Court" (page 136)		−360		
Total .. Voted ..		29,000	26,000	25,069

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police—contd.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
A-7 HOSPITAL CHARGES—contd.				
A-7 (3) Allowances, Honoraria, etc.—				
Travelling allowance (fixed)		1,680		
House-rent and other allowances		6,400		
Deduct—Portion debitable to "27, Administration of Justice"—Coroner's Court (page 136)		—480		
Total .. Voted ..		7,600	7,000	6,174
A-7 (4) Contingencies—				
Contract contingencies		2,900		
Pay of menials		1,104		
Non-contract contingencies—				
Office expenses and miscellaneous		400		
Other items		9,096		
Supplies and services		16,700		
Total .. Voted ..		30,200	31,000	33,553
TOTAL, Hospital charges .. Voted ..		70,000	68,000	68,574
A-8 CATTLE POUNDS.				
A -8 (1) Pay of Establishment—				
Constabulary (30—50)	20	8,600		
Pound-keeper (200—250)	1	3,000		
Clerks (60—160)	3	3,900		
Total .. Voted ..		15,500	15,000	15,151
A-8 (2) Allowances, Honoraria, etc.—				
Travelling allowance (fixed)		500		
Travelling allowance (ordinary)		....		
House-rent and other allowances		700		
Total .. Voted ..		1,200	1,000	1,159
A-8 (3) Contingencies—				
Contract contingencies		775		
Non-contract contingencies		4,355		
Supplies and services		370		
Total .. Voted ..		5,500	4,000	4,851
TOTAL, Cattle Pounds .. Voted ..		22,200	20,000	21,161

DETAILED ACCOUNT No. 29G. POLICE. G-Criminal Investigation Department.	Stren[illegible] 1937-[illegible]	[illegible]mate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
G-CRIMINAL INVESTIGATION DEPARTMENT (BOMBAY).				
G (1) Pay of Officers—				
Deputy Commissioners (650—1,350 plus spl. pay Rs. 200 each) .. .. .. Charged ..	2	*26,900*		
Superintendent (500—50—800)	2	18,239		
Inspectors (300—400)	10	48,961		
Total .. *Charged* ..		*26,900*	*37,000*	*31,033*
Total .. Voted ..		67,200	71,000	70,755
G (2) Pay of Establishment—				
Non-gazetted executive officers (125—275)	24	61,874		
Constabulary (30—75)	86	44,640		
Manager, Assistant Managers, clerks and photographer	20	22,586		
Total .. Voted ..		1,29,100	1,30,000	1,20,454
G (3) Allowances—				
Travelling allowance .. (fixed) .. *Charged* ..		*4,800*		
Travelling allowance .. (fixed) .. Voted ..		13,700		
Travelling allowance .. (ordinary) .. *Charged* ..		*400*		
Travelling allowance .. (ordinary) .. Voted ..		13,000		
House-rent and other allowances .. .. *Charged* ..		....		
House-rent and other allowances .. .. Voted ..		7,000		
Total .. *Charged* ..		*5,200*	*6,000*	*4,922*
Total .. Voted ..		33,700	35,000	32,763

DETAILED ACCOUNT No. 29G. POLICE. G-Criminal Investigation Department—concld.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
G-CRIMINAL INVESTIGATION DEPARTMENT (BOMBAY)—concld.			
G (4) Contingencies—			
Contract contingencies	12,200		
Non-contract contingencies	31,300		
Supplies and services	3,500		
Total .. Voted	47,000	53,000	52,474
Total .. *Charged*	*32,100*	*43,000*	*35,955*
Total .. Voted	2,77,000	2,89,000	2,76,446
TOTAL, Criminal Investigation Department	3,09,100	3,32,000	3,12,401

DETAILED ACCOUNT No. 29B. POLICE. B-Superintendence.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
OFFICES OF THE INSPECTOR-GENERAL AND DEPUTY INSPECTORS-GENERAL.		Rs.	Rs.	Rs.
B (1) Pay of Officers—				
Inspector-General (2,500—125—3,000) .. *Charged* ..	1	*31,546*		
Deputy Inspectors-General (1,750—100—2,150) .. *Charged* ..	2	*48,200*		
Personal Assistant (650—1,350) .. .. *Charged* ..	1	*13,954*		
Superintendent, Office of the Inspector-General (300—500) .. .. Voted ..	1	6,000		
Total .. *Charged* ..		*93,700*	*93,000*	*1,00,424*
Total .. Voted ..		6,000	6,000	5,975
B (2) Pay of Establishment—				
Clerks (30—450)	57	70,474		
Servants (11—23)	11	2,280		
Leave salary		5,746		
Total .. Voted ..		78,500	74,000	76,589
B (3) Allowances, Honoraria, etc.—				
Travelling allowance .. .. (fixed) .. Voted ..		700		
Travelling allowance .. (ordinary) .. *Charged* ..		*8,000*		
Travelling allowance .. (ordinary) .. Voted ..		4,700		
House-rent and other allowances .. .. *Charged* ..		....		
House-rent and other allowances .. .. Voted ..		300		
Cost of passages granted under the Superior Civil Services Rules, 1924 .. .. .. *Charged* ..		*1,500*		
Total .. *Charged* ..		*9,500*	*11,000*	*7,474*
Total .. Voted ..		5,700	7,000	5,993
B (4) Contingencies—				
Contract contingencies		3,930		
Non-contract contingencies—				
Service postage and telegrams		3,300		
Other items		1,590		
Pay of menials		480		
Commission charges for reimbursing warrants and credit notes ..		8,600		
Total .. Voted ..		17,900	19,000	18,566
Total .. *Charged* ..		*1,03,200*	*1,04,000*	*1,07,898*
Total .. Voted ..		1,08,100	1,06,000	1,07,123
TOTAL, Offices of the Inspector-General and Deputy Inspectors-General.		2,11,300	2,10,000	2,15,021

DETAILED ACCOUNT No. 29C. POLICE. C-District Executive Force.		Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
SUMMARY.				
C-1 DISTRICT POLICE.				
C-1 (*a*) POLICE PROPER—				
C-1 (*a*) 1 PAY OF OFFICERS	*Charged* ..	*2,39,000*	*2,36,000*	*2,73,955*
	Voted ..	3,64,000	3,86,000	3,57,213
C-1 (*a*) 2 PAY OF ESTABLISHMENT ..	.. Voted ..	57,60,500	57,93,000	58,18,337
C-1 (*a*) 3 ALLOWANCES, HONORARIA, ETC. ..	*Charged* ..	*65,700*	*71,000*	*68,358*
	Voted ..	11,38,800	11,67,000	11,55,382
C-1 (*a*) 4 CONTINGENCIES	.. Voted ..	6,29,500	6,50,000	6,43,710
C-1 (*b*) HOSPITAL CHARGES	.. Voted ..	5,800	6,000	5,569
C-1 (*c*) PRIMARY SCHOOLS IN POLICE LINES ..	.. Voted ..	10,500	10,000	9,770
C-1 (*d*) LAND CONVEYANCE LICENSING DEPARTMENT ..	.. Voted ..	....	....	....
Establishment Charges recoverable from Other Governments, Departments, etc.—				
Deduct—Amount recoverable from Central Government for Police supplied to Security Printing Press, Nasik	.. Voted ..	—8,000	—21,000	—7,995
Deduct—Contribution from Imperial Bank, etc. ..	.. Voted ..	—12,700		—13,531
Total ..	*Charged* ..	*3,04,700*	*3,07,000*	*3,42,313*
	Voted ..	78,88,400	79,91,000	79,68,455
C-2 OTHER POLICE.				
C-2 (*a*) POLICE SUPPLIED TO PRIVATE COMPANIES AND PERSONS	.. Voted ..	....	....	—661
C-2 (*b*) ADDITIONAL POLICE ESTABLISHMENT ..	.. Voted ..	2,300	2,000	2,104
C-2 (*c*) VILLAGE POLICE (SHETSANADI POLICE) ..	.. Voted ..	11,500	11,000	11,311
Total	.. Voted ..	13,800	13,000	12,754
Total ..	*Charged* ..	*3,04,700*	*3,07,000*	*3,42,313*
	Voted ..	79,02,200	80,04,000	79,81,209
TOTAL	.. District Executive Force..	82,06,900	83,11,000	83,23,522

DETAILED ACCOUNT No. 29-C. **POLICE.** **C-District Executive Force.**		Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
DETAILS.					
C-1 DISTRICT POLICE.					
C-1 (*a*) POLICE PROPER.					
C-1 (a) (1) Pay of Officers—					
Superintendents (650—1,450)	*Charged*	*18*	*2,58,346*		
	Voted	2	8,600		
Assistant Superintendents (350—1,350)	*Charged*	*8*	*37,474*		
Deputy Superintendents and Inspectors (180—700)	Voted	103	3,44,669		
Temporary Deputy Superintendents	Voted		18,000		
Probable savings	*Charged*		*—56,820*		
	Voted		—7,269		
	Charged		*2,39,000*	*2,36,000*	*2,73,955*
	Voted		3,64,000	3,86,000	3,57,213
C-1 (a) (2) Pay of Establishment—					
POLICE FORCE.					
Non-gazetted executive officers (75—200)		514	57,01,593		
Constabulary (19—50)		16,140			
Probable savings			—2,14,271		
Total	Voted		54,87,322		55,00,498
MOUNTED POLICE.					
Mounted Police (26—41)		40	14,900		
Total	Voted		14,900		16,009
	Carried over		55,02,222		55,16,507

DETAILED ACCOUNT No. 29C POLICE C-District Executive Force—contd.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
C-1 DISTRICT POLICE—contd.				
Brought forward ..		55,02,222		55,16,507
C-1 (a) (2) Pay of Establishment—contd.				
OFFICE AND MENIAL ESTABLISHMENTS.				
Clerks (25—200)	262	2,40,157		
Book-binders and servants (15—19)	100	18,708		
Temporary establishment		480		
Total .. Voted ..		2,59,345		3,02,897
Deduct—Half the cost of three constables employed on telephone exchange debitable under "25, General Administration" (*vide* pages 117 and 121)		—1,067		—1,067
Total .. Voted ..		57,60,500	57,93,000	58,18,337
C-1 (a) (3) Allowances, Honoraria, etc.—				
Payment on account of medical treatment of British officers of the Superior Civil Services .. *Charged* ..		*100*		
Travelling allowance .. (fixed) .. *Charged* ..		*8,640*		
Travelling allowance .. (fixed) .. Voted ..		1,56,753		
Travelling allowance .. (ordinary) .. *Charged* ..		*49,000*		
Travelling allowance .. (ordinary) .. Voted ..		5,15,000		
House-rent and other allowances .. .. *Charged* ..		*2,295*		
House-rent and other allowances .. .. Voted ..		5,19,482		
Cost of passages granted under the Superior Civil Services Rules, 1924 .. .. .. *Charged* ..		*12,000*		
Probable savings .. .. .. *Charged* ..		*—6,335*		
Probable savings .. .. .. Voted ..		—42,435		
Lump reduction .. .. .. Voted ..		—10,000		
TOTAL .. *Charged* ..		*65,700*	*71,000*	*68,358*
TOTAL .. Voted ..		11,38,800	11,67,000	11,55,382

DETAILED ACCOUNT No. 29C. **POLICE.** **C-District Executive Force**—contd.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
C-1 DISTRICT POLICE—*contd.*			
C-1 (a) Police Proper—contd.			
CONTINGENCIES.			
C-1 (a) (4) Contingencies—			
Contract contingencies	65,580		
Pay of menials	62,971		
Non-contract contingencies—			
Rents, rates and taxes	96,684		
Service postage and telegrams	1,02,000		
Conservancy charges	5,965		
Petty construction and repairs	25,000		
Other items	85,000		
Supplies and services—			
Ordnance stores	33,860		
Clothing charges	1,64,100		
Purchase of horses and equipment	14,400		
Other items	26,000		
Probable savings	—22,060		
Lump reduction	—30,000		
TOTAL .. Voted	6,29,500	6,50,000	6,43,710

DETAILED ACCOUNT No. 29-C. POLICE. C-District Executive Force—*contd.*	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
C-1 DISTRICT POLICE—*concld.*				
C-1 (*b*) HOSPITAL CHARGES.				
C-1 (b) (1) Pay of Establishment—				
Sub-Assistant Surgeons (60—200)	1	2,828		
Servants (14—18)	4	972		
Total .. Voted ..		3,800	4,000	3,628
C-1 (b) (2) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)		....		
House-rent and other allowances		300		
Total .. Voted ..		300	300	300
C-1 (b) (3) Contingencies—				
Contract contingencies		236		
Non-contract contingencies		7		
Supplies and services		1,457		
Total .. Voted ..		1,700	1,700	1,641
Total, Hospital charges .. Voted ..		5,800	6,000	5,569
C-1 (*c*) PRIMARY SCHOOLS IN POLICE LINES.				
C-1 (c) (1) Pay of Establishment—				
Teachers (20—60) .. .. .. Voted ..	20	9,000	8,700	8,469
C-1 (c) (2) Allowances, etc.—				
Travelling allowance (ordinary)		10		
House-rent and other allowances		290		
Total .. Voted ..		300	300	233
C-1 (c) (3) Contingencies—				
Non-contract contingencies .. .. .. Voted ..		1,200	1,000	1,068
Total, Primary Schools in Police Lines .. Voted ..		10,500	10,000	9,770
C-1 (*d*) LAND CONVEYANCE LICENSING DEPARTMENT.				
C-1 (*d*) (1) Pay of Establishment		20,522		16,923
C-1 (*d*) (2) Allowances, Honoraria, etc.		3,844		2,195
C-1 (*d*) (3) Contingencies		16,523		13,496
C-1 (*d*) (4) *Deduct*—Amount transferred to "12, Charges on account of Motor Vehicles Taxation Acts." (*Vide* page 83) ..		—15,600		—11,636
C-1 (*d*) (5) *Deduct*—Receipts under Deposits Account of the receipts under the Public Conveyance Act retained to meet charges ..		—25,289		—20,978
Total, Land Conveyance Licensing Department .. Voted ..		....	....	....

DETAILED ACCOUNT No. 29-C. POLICE. C-District Executive Force—*concld.*	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
C-2 OTHER POLICE.			
C-2 (*a*) POLICE SUPPLIED TO PRIVATE COMPANIES AND PERSONS.			
C-2 (a) (1) Pay of Establishment—			
Constabulary	4,300	3,500	2,875
C-2 (a) (2) Allowances, Honoraria, etc.—			
House-rent and other allowances	600	500	441
C-2 (a) (3) Contingencies—			
Supplies and services	500	....	....
TOTAL .. Voted ..	5,400	4,000	3,316
C-2 (a) (4) Establishment charges recoverable from other Governments, Departments, etc.—			
Deduct—Contribution	−5,400	−4,000	−3,977
TOTAL, Police Supplied to Private Companies and Persons .. Voted ..	....	....	−661
C-2 (*b*) ADDITIONAL POLICE ESTABLISHMENT.			
C-2 (b) (1) Pay of Establishment—			
Police force (19—145)	1,600	1,300	1,596
C-2 (b) (2) Allowances, Honoraria, etc.—			
House-rent and other allowances	500	500	501
C-2 (b) (3) Contingencies—			
Non-contract contingencies	20		
Supplies and services	180		
Total ..	200	200	7
Total, Additional Police Establishment .. Voted ..	2,300	2,000	2,104

DETAILED ACCOUNT No. 29D. POLICE. D-Police Training School.		Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
D-POLICE TRAINING SCHOOL.			Rs.	Rs.	Rs.
D-1 Pay of Officers—					
Principal (650—1,350)	*Charged* ..	*1*	*13,025*		
Probationers (350—700)	*Charged* ..	*12*	*43,933*		
Deputy Superintendents and Inspectors (180—700)	Voted ..	10	33,835		
Probable savings	*Charged* ..		*—14,958*		
	Voted ..		—5,235		
Total ..	*Charged* ..		*42,000*	*35,000*	*42,455*
	Voted ..		28,600	32,000	30,225
D-2 Pay of Establishment—					
Non-gazetted executive officers (75—145 *plus* spl. pay Rs. 30 each) ..		4	9,624		
Sub-Assistant Surgeon (60—200 *plus* Rs. 25 spl. pay)		1	2,424		
Constabulary (36—50)		8	4,660		
Servants (15—18)		9	1,692		
Total ..	Voted ..		18,400	18,000	11,924
D-3 Allowances, Honoraria, etc.—					
Travelling allowance (ordinary)	*Charged* ..		*2,500*		
	Voted ..		1,800		
Training allowance to students	Voted ..		65,770		
House-rent and other allowances	*Charged* ..		*800*		
	Voted ..		1,930		
Total ..	*Charged* ..		*3,300*	*5,000*	*3,132*
	Voted ..		69,500	54,000	39,384
D-4 Contingencies—					
Contract contingencies			1,780		
Non-contract contingencies			3,400		
Pay of menials			4,080		
Supplies and services—					
Purchase and upkeep of horses			4,600		
Other items			7,940		
Total ..	Voted ..		21,800	16,000	15,382
D-5 Establishment charges payable to or recoverable from other Governments, Departments, etc.—					
Deduct—					
Amount recoverable from Indian States and Sind Government, etc.	*Charged* ..		*—9,800*	*—6,000*	....
	Voted ..		—4,100	—2,000	—2,206
Total ..	*Charged* ..		*35,500*	*34,000*	*45,587*
	Voted ..		1,34,200	1,18,000	94,709
Total, Police Training School ..			1,69,700	1,52,000	1,40,296

DETAILED ACCOUNT No. 29-E. POLICE. E.—Special Police.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
* SUMMARY.		Rs.	Rs.	Rs.
E-1 Mewas police		3,600	3,700	3,529
E-2 Bhil nemnuk		300	300	312
TOTAL, Special Police .. Voted ..		3,900	4,000	3,841
E-1 MEWAS POLICE.				
E-1 (1) Pay of Establishment—				
Rakhwaldars I (48) and 105 (2—5)	106	3,600		
Total .. Voted ..		3,600	3,700	3,529
E-2 BHIL NEMNUK.				
E-2 (1) Pay of Establishment—				
Constabulary (26)		300		
Total .. Voted ..		300	300	312

DETAILED ACCOUNT No 29F. POLICE. F-Railway Police.		Strength, 1937–38.	Budget Estimate, 1937–38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
SUMMARY.					
F-1 BOMBAY BARODA AND CENTRAL INDIA RAILWAY POLICE (INCLUDING THE S. R. SECTION OF THE R. M. RAILWAY)	*Charged* ..		*19,100*	*17,000*	*22,263*
	Voted ..		3,44,200	3,49,000	3,39,148
F-2 GREAT INDIAN PENINSULA AND MADRAS AND SOUTHERN MAHRATTA RAILWAYS POLICE ..	*Charged* ..		*20,300*	*6,000*	*15,626*
	Voted ..		4,85,700	4,94,000	4,91,641
	Charged ..		*39,400*	*23,000*	*37,889*
	Voted ..		8,29,900	8,43,000	8,30,789
TOTAL .. Railway Police ..			8,69,300	8,66,000	8,68,678

F-1 B. B. & C. I. RAILWAY POLICE (including the S. R. Section of the R. M. Railway).

		Strength, 1937–38.	Budget Estimate, 1937–38.	1936-37.	1935-36.
F-1 (1) Pay of Officers—					
Superintendent (650—1,350 plus 150 spl. pay)	.. *Charged* ..	1	*14,000*		
Inspectors (180—300)	.. Voted ..	6	19,530		
Probable savings	.. Voted ..		—1,530		
Total ..	*Charged* ..		*14,000*	*13,000*	*17,580*
	Voted ..		18,000	18,000	17,934
F-1 (2) Pay of Establishment—					
Non-gazetted executive officers (75—200) ..	..	21	32,645		
Constabulary (20—50)	..	542	1,75,021		
Clerks (50—200)	..	11	12,890		
Servants (21 and 22)	..	3	732		
Probable savings	..		—8,388		
Total .. Voted	..		2,12,900	2,13,000	2,12,053

DETAILED ACCOUNT No. 29-F. POLICE F-Railway Police—contd.		Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
F-1. B. B. & C. I. RAILWAY POLICE (including the S. R. Section of the R. M. Railway)—contd.			Rs.	Rs.	Rs.
F-1 (3) Allowances, Honoraria, etc.—					
Travelling allowance .. (fixed) ..	*Charged* ..		....		
	Voted ..		8,050		
Travelling allowance .. (ordinary) ..	*Charged* ..		*1,000*		
	Voted ..		17,900		
House-rent and other allowances	*Charged* ..		*4,050*		
	Voted ..		36,150		
Payment on account of medical treatment of British Officers of the Superior Civil Services ..	*Charged* ..		*50*		
Total ..	*Charged* ..		*5,100*	*4,000*	*4,683*
	Voted ..		62,100	63,000	60,149
F-1 (4) Contingencies—					
Contract contingencies			3,000		
Pay of menials			2,532		
Non-contract contingencies—					
Rents, rates and taxes			26,158		
Other items			9,900		
Supplies and services—					
Rent for Railway quarters occupied by Police			16,500		
Clothing charges			7,000		
Other items			5,410		
Total ..	Voted ..		70,500	74,000	68,299
F-1 (5) Establishment Charges recoverable from other Governments Departments, etc.—					
Deduct—Contribution from B. B. & C. I. Rly.	Voted ..		—19,300	—19,000	—19,287
Total ..	*Charged* ..		*19,100*	*17,000*	*22,263*
	Voted ..		3,44,200	3,49,000	3,39,148
TOTAL ..			3,63,300	3,66,000	3,61,411
F-2 GREAT INDIAN PENINSULA AND M. & S. M. Railways.					
F-2 (1) Pay of Officers—					
Superintendent (650—1,450 plus 150 spl. pay) ..	*Charged* ..	1	*14,400*		
Assistant Superintendent (350—700 plus 100 spl. pay) ..	*Charged* ..	1	*9,000*		
Inspectors (180—400)	Voted ..	8	27,300		
Probable savings	*Charged* ..		*—4,700*		
Total ..	*Charged* ..		*18,700*	*5,500*	*13,756*
	Voted ..		27,300	36,000	34,463

DETAILED ACCOUNT No. 29F. 29-POLICE. F-Railway Police—concld.		Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
F-2 GREAT INDIAN PENINSULA AND M. & S. M. RAILWAYS—concld.					
F-2-(2) Pay of Establishment—					
Non-gazetted executive officers (75—200)		36	62,475		
Constabulary (20—50)		765	2,44,754		
Clerks (30—150)		15	14,356		
Servants (18—22)		7	1,572		
Probable savings			—8,157		
Total	.. Voted ..		3,15,000	3,12,000	3,12,057
F-2 (3) Allowances, Honoraria, etc.—					
Travelling allowance .. (fixed) ..	*Charged* ..		....		
	Voted ..		12,360		
Travelling allowance .. (ordinary) ..	*Charged* ..		*1,600*		
	Voted ..		18,000		
House-rent and other allowances	*Charged* ..		....		
	Voted ..		49,148		
Probable savings	.. Voted ..		—2,508		
Total ..	*Charged* ..		*1,600*	*500*	*1,870*
	Voted ..		77,000	76,000	77,271
F-2 (4) Contingencies—					
Contract contingencies			3,710		
Pay of menials			996		
Non-contract contingencies— Rents, rates and taxes			12,988		
Other items			10,026		
Supplies and services— Clothing charges			7,680		
Interest on capital expended on railway quarters occupied by Police			30,000		
Other items			1,000		
Total	.. Voted ..		66,400	70,000	67,850
Total ..	*Charged* ..		*20,300*	*6,000*	*15,626*
	Voted ..		4,85,700	4,94,000	4,91,641
	TOTAL ..		5,06,000	5,00,000	5,07,267

DETAILED ACCOUNT No. 29-G, POLICE. G-Criminal Investigation Department.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
G. CRIMINAL INVESTIGATION DEPARTMENT (Presidency).				
G-(1) Pay of Officers—				
Deputy Inspector-General of Police (1,750—2,150) *Charged* ..	1	*25,800*		
Assistant to the Deputy Inspector-General of Police (650—1,350) .. .. .. *Charged* ..	2	*19,800*		
Deputy Superintendents of Police (340—700)	2	12,214		
Inspectors (180—300)	12	41,445		
Superintendent, Finger Print Bureau (320—400)	1	4,515		
Probable savings .. .. .. Voted ..		—1,174		
Total .. { *Charged* ..		*45,600*	*34,000*	*44,402*
Total .. { Voted ..		57,000	54,000	55,774
G-(2) Pay of Establishment—				
Non-gazetted executive officers (75—145)	29	54,615		
Finger Print Bureau and other special establishments (40—450) ..	33	42,824		
Constabulary (28—50)	16	10,408		
Servants (9—22)	29	6,216		
Temporary establishment		4,180		
Probable savings		—43		
Total .. Voted ..		1,18,200	1,15,000	1,11,272
G-(3) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary) .. .. { *Charged* ..		*1,500*		
Travelling allowance (ordinary) .. .. { Voted		18,000		
House-rent and other allowances .. { *Charged* ..		....		
House-rent and other allowances .. { Voted ..		22,800		
Total .. { *Charged* ..		*1,500*	*3,000*	*3,003*
Total .. { Voted ..		40,800	48,000	37,471
G-(4) Contingencies—				
Contract contingencies		3,500		
Non-contract contingencies		4,675		
Supplies and services—				
Secret service money		4,400		
Other items		625		
Total .. Voted ..		13,200	16,000	14,576
Total .. { *Charged* ..		*47,100*	*37,000*	*47,405*
Total .. { Voted ..		2,29,200	2,33,000	2,19,093
TOTAL .. Criminal Investigation Department (Presidency) ..		2,76,300	2,70,000	2,66,498

DETAILED ACCOUNT No. 29-H. POLICE. H-CHARGES IN ENGLAND.		Budget Estimate, 1937–38.	1936–37.	1935–36.
		Rs.	Rs.	Rs.
H-1 Leave salaries and deputation pay—(High Commissioner for India)	*Charged* ..	*1,67,300**	*1,38,920*	*1,03,511*
	Voted ..	18,200	18,440	19,573
H-2 Sterling overseas pay—(High Commissioner for India) ..	*Charged* ..	*1,28,000*	*1,10,560*	*1,17,310*
H-3 Stores for India—(High Commissioner for India) ..	Voted ..	7,600	8,000	11,099
H-4 Other charges—(High Commissioner for India) ..	*Charged* ..	*1,200*	*1,200*	*1,520*
	Voted ..	....	....	657
H-4 Other charges—(Secretary of State for India) ..	*Charged* ..	*1,200*	*800*	*800*
Total ..	*Charged* ..	*2,97,700*	*2,51,480*	*2,23,141*
	Voted ..	25,800	26,440	31,329
TOTAL, Charges in England ..		3,23,500	2,77,920	2,54,470

*Includes Rs. 500 transferred from "12, Charges on account of Motor Vehicles Taxation Acts".

30-PORTS AND PILOTAGE. B-Other Ports.		Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
PORTS ESTABLISHMENTS.				
CHARGES FOR THE SURVEY OF STEAM VESSELS.				
Establishment charges payable to other Governments, Departments, etc.—				
Add—Local Government's share of cost of the Marine Survey Department, Bombay.	*Charged* ..	*4,500*	*4,000*	*4,379*
	Voted ..	600	1,000	666
For rounding ..	*Charged* ..	*+500*		
	Voted ..	+400		
	TOTAL ..	6,000	5,000	5,045
	Charged ..	*5,000*	*4,000*	*4,379*
	Voted ..	1,000	1,000	666

36-SCIENTIFIC DEPARTMENTS.	Detailed Account No.	Budget Estimate, 1937-38	1936-37.	1935-36.
		Rs.	Rs.	Rs.
A-Grants-in-aid and Donations to Scientific Societies and Institutes .. .. Voted ..	36-A	4,100	4,000	4,100
B-Museums .. .. Voted ..	36-B	1,01,700	92,000	85,990
For rounding .. .. Voted ..		+200	....	....
TOTAL .. Voted ..		1,06,000	96,000	90,090

DETAILED ACCOUNT No. 36-A.
36-SCIENTIFIC DEPARTMENTS.
A-Grants-in-aid and Donations to Scientific Societies and Institutes.

Grants-in-aid, Contributions and Donations.	Budget Estimate, 1937-38	1936-37.	1935-36.
Royal Asiatic Society	3,600		
Bombay Art Society	500		
TOTAL .. Voted ..	4,100	4,000	4,100

DETAILED ACCOUNT No. 30-B.
36-SCIENTIFIC DEPARTMENTS.
B-Museums.

Grants-in-aid, Contributions and Donations.	Budget Estimate, 1937-38	1936-37.	1935-36.
Grant-in-aid to the Historical Museum at Satara	3,300		
Grant of annuity to the Parasnis family in perpetuity	2,400		
Grant-in-aid to the Archæological Museum at Bijapur	1,300		
Grant-in-aid to the Prince of Wales' Museum of Western India	94,700		
TOTAL .. Voted ..	1,01,700	92,000	85,990

37-EDUCATION.	Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
A-UNIVERSITY.				
A Grants to universities	37-A	1,50,400	1,50,400	1,50,436
B Government arts colleges	37-A	8,73,700	9,12,100	8,30,071
C Grants to non-government arts colleges	37-A	1,39,800	1,39,800	1,39,800
D Government professional colleges	37-A	4,77,600	4,90,800	4,90,489
E Grants to non-government professional colleges ..	37-A	....	....	....
TOTAL ..		16,41,500	16,93,100	16,10,796
Charged ..		*3,70,900*	*4,18,600*	*4,23,940*
Voted ..		12,70,600	12,74,500	11,86,856
B-SECONDARY.				
F Government secondary schools	37-B	8,73,100	8,16,600	8,31,103
G Direct grants to non-government secondary schools—	37-B			
(1) Anglo-Indian and European communities	37-B	4,40,200	4,46,500	4,13,007
(2) Other communities	37-B	8,53,700	8,76,700	8,71,215
H Grants to local bodies for secondary education ..	37-B	65,500	67,300	65,896
TOTAL .. Voted ..		22,32,500	22,07,100	21,81,221
C-PRIMARY.				
I Government primary schools	37-C	8,200	8,400	7,998
J Direct grants to non-government primary schools.. ..	37-C	19,000	18,500	17,493
K Grants to local bodies for primary education	37-C	1,04,37,500	1,01,49,100	97,90,498
TOTAL ..		1,04,64,700	1,01,76,000	98,15,989
Charged ..		*4,15,000.*	....	....
Voted ..		1,00,49,700	1,01,76,000	98,15,989

37-EDUCATION.		Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
D-SPECIAL.			Rs.	Rs.	Rs.
L Government Special Schools ..	..	37-D	6,07,600	5,84,200	5,71,237
M Direct Grants to Non-government Special Schools—					
(1) Anglo-Indian and European Communities	..	37-D	18,400	26,000	19,527
(2) Other communities	..	37-D	69,300	68,300	67,957
N Grants to Local Bodies for Special Education	..	37-D	400	400	119
TOTAL ..			6,95,700	6,78,900	6,58,840
	Charged ..		....	*17,000*	*19,709*
	Voted ..		6,95,700	6,61,900	6,39,131
E-GENERAL.					
O Direction ..	..	37-E	1,52,900	1,61,900	1,65,185
P Inspection—					
(1) Anglo-Indian and European communities	..	37-E	20,200	13,300	24,228
(2) Other communities	..	37-E	3,39,800	3,41,800	3,39,745
Q Scholarships—					
(1) Anglo-Indian and European communities	..	37-E	19,200	17,700	18,677
(2) Other communities	..	37-E	4,09,000	3,45,000	3,42,540
R Miscellaneous—					
(1) Anglo-Indian and European communities	..	37-E	4,200	4,500	1,040
(2) Other communities	..	37-E	1,34,800	2,05,700	1,36,640
TOTAL ..			10,80,100	10,89,900	10,28,055
	Charged ..		*56,400*	*70,400*	*77,861*
	Voted ..		10,23,700	10,19,500	9,50,194
F-CHARGES IN ENGLAND.					
S Charge in England—High Commissioners—					
(1) Anglo-Indian and European communities	*Charged* ..	37-F	....	....	....
	Voted ..	37-F	4,800	11,000	....
(2) Other Communities ..	*Charged* ..	37-F	*79,600*	*80,000*	*73,499*
	Voted ..	37-F	35,200	50,000	32,196
TOTAL ..			1,19,600	1,41,000	1,05,695
	Charged ..		*79,600*	*80,000*	*73,499*
	Voted ..		40,000	61,000	32,196
T Loss or gain by exchange—					
(1) Anglo-Indian and European communities	*Charged* ..		....	....	....
	Voted ..		....	—56	....
(2) Other Communities ..	*Charged* ..		....	*—405*	*—381*
	Voted ..		....	—254	—167
TOTAL ..			....	—715	—548
	Charged ..		....	*—405*	*—381*
	Voted ..		....	—310	—167
Lump cut for probable savings	Voted ..		—1,00,000	....	....
Lump cut under "Allowances, honoraria, etc."	*Charged* ..		*— 600*	....	....
	Voted ..		—5,400	....	....
Lump cut under "Contingencies"	Voted ..		—9,600	....	....
For rounding ..	*Charged* ..		*—300*	*+405*	....
	Voted ..		—200	+310	....
GRAND TOTAL ..			1,61,18,000	1,59,86,000	1,54,00,048
	Charged ..		*9,21,000*	*5,86,000*	*5,94,628*
	Voted ..		1,51,97,000	1,54,00,000	1,48,05,420

DETAILED ACCOUNT No. 37A. EDUCATION. University.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
A-UNIVERSITY.				
A-(1) Grants to Universities—				
Recurring grant—Bombay University .. .. *Charged* ..		*1,17,000*	*1,17,000*	*1,17,000*
Recurring grant— Do. .. .. Voted ..		33,400	33,400	33,436
Non-recurring grant Do. .. .. Voted ..		....	....	....
TOTAL ..		1,50,400	1,50,400	1,50,436
Charged ..		*1,17,000*	*1,17,000*	*1,17,000*
Voted ..		33,400	33,400	33,436
B-GOVERNMENT ARTS COLLEGES.				
Summary.				
B-1 Science College		1,75,000	1,87,200	1,91,297
B-2 Other Arts Colleges		6,98,700	7,24,900	6,38,774
TOTAL ..		8,73,700	9,12,100	8,30,071
Charged ..		*1,64,400*	*2,21,200*	*2,16,818*
Voted ..		7,09,300	6,90,900	6,13,253
DETAILS.				
B-1 SCIENCE COLLEGE.				
ROYAL INSTITUTE OF SCIENCE, BOMBAY.				
B-1 (1) Pay of Officers—				
Professors (400—1,500) .. .. .. *Charged* ..	*4*	*24,400*	....	
Principal, professors and other officers (170—1,500) Voted ..	6	45,400	....	
Total .. *Charged* ..		*24,400*	*46,200*	*41,316*
Total .. Voted ..		45,400	27,600	35,500
B-1 (2) Pay of Establishment—				
Clerks (30—140)	3	3,355	....	....
Laboratory assistants (79—115)	7	9,177	....	....
Field artists collectors (35—150)	3	2,876	....	....
Demonstrators, physical Instructor, assistant lecturers and superintendent of stores (130—300)	16	27,304	....	....
Servants (20—25)	17	4,188	....	....
Temporary establishment		....	....	....
Total .. Voted ..		46,900	54,900	55,569
Carried over ..		1,16,700	1,28,700	1,32,385

DETAILED ACCOUNT No. 37-A. EDUCATION. University—contd.		Budget Estimate, 1937–38.	1936–37.	1935–36.
		Rs.	Rs.	Rs.
DETAILS—*contd.*				
B-1 SCIENCE COLLEGE—concld.				
ROYAL INSTITUTE OF SCIENCE, BOMBAY—*concld.*				
Brought forward ..		1,16,700	1,28,700	1,32,385
B-1 (3) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)	*Charged* ..	*400*	....	....
	Voted ..	1,000	....	....
House-rent and other allowances	*Charged* ..	*2,800*	....	....
	Voted ..	7,400	....	....
Total ..	*Charged* ..	*3,200*	*4,600*	*4,129*
	Voted ..	8,400	8,000	6,234
B-1 (4) Contingencies—				
Contract contingencies		33,400	....	....
Pay of menials		2,010	....	....
Non-contract contingencies		7,240	....	....
Reserve at the disposal of the Director of Public Instruction		100	....	....
Customs duty on imported stores		3,950	....	....
Total .. Voted ..		46,700	45,900	48,549
TOTAL ..		1,75,000	1,87,200	1,91,297
	Charged ..	*27,600*	*50,800*	*45,445*
	Voted ..	1,47,400	1,36,400	1,45,852

DETAILED ACCOUNT No. 37A. EDUCATION. University—contd.		Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
B-GOVERNMENT ARTS COLLEGES—contd.					
B-2 Other Arts Colleges.					
B-2 (1) Pay of Officers—					
Principals and professors (400—1,750)	*Charged*	*11*	*1,26,391*	....	....
Professors and other officers (170—1,200)	Voted	55	3,16,500	....	....
Leave salary	*Charged*		*2,209*	....	....
Total	*Charged*		*1,28,600*	*1,64,200*	*1,65,898*
	Voted		3,16,500	2,88,800	2,72,691
B-2 (2) Pay of Establishment—					
Assistant lecturers, demonstrators, physical instructors and teachers (70—350)		65	1,21,583	....	....
Hostel superintendent (150)		1	1,800	....	....
Clerks (30—140)		14	16,238	....	....
Laboratory assistants (25—100)		17	10,923	....	....
Servants (15—25)		44	9,556	....	....
Temporary establishment			....	....	....
Total	Voted		1,60,100	1,24,300	1,22,277
B-2 (3) Allowances, Honoraria, etc.—					
Travelling allowance—(ordinary)	*Charged*		*620*	....	....
Travelling allowance—(ordinary)	Voted		1,875	....	....
House-rent and other allowances	*Charged*		*7,580*	....	....
	Voted		16,525	....	....
Cost of passages under the Superior Civil Services Rules, 1924			....	....	....
Total	*Charged*		*8,200*	*6,200*	*5,475*
	Voted		18,400	12,300	12,471
B-2 (4) Contingencies—					
Contract contingencies			41,790	....	....
Pay of menials			9,138	....	....
Non-contract contingencies			13,582	....	....
Other supplies and services			....	....	....
Customs duty on imported stores			1,890	....	....
Reserve at the disposal of the Director of Public Instruction			500	....	....
Total	Voted		66,900	1,29,100	59,962
TOTAL			6,98,700	7,24,900	6,38,774
	Charged		*1,36,800*	*1,70,400*	*1,71,373*
	Voted		5,61,900	5,54,500	4,67,401

DETAILED ACCOUNT No. 37A. EDUCATION. University—contd.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
C—GRANTS TO NON-GOVERNMENT ARTS COLLEGES.				
Recurring grants		1,39,800	1,39,800	1,39,800
Non-recurring grants		....	....	....
TOTAL .. Voted ..		1,39,800	1,39,800	1,39,800
D—GOVERNMENT PROFESSIONAL COLLEGES.				
SUMMARY.				
D-1 Law College		59,000	59,300	58,795
D-2 College of Engineering, Poona		2,33,900	2,60,800	2,66,494
D-3 Training College for Secondary Teachers		72,500	66,900	70,906
D-4 Sydenham College of Commerce and Economics, Bombay ..		1,12,200	1,03,800	94,294
TOTAL ..		4,77,600	4,90,800	4,90,489
Charged ..		*89,500*	*80,400*	*90,122*
Voted ..		3,88,100	4,10,400	4,00,367
DETAILS.				
D-1.—LAW COLLEGE.				
D-1 (1) Pay of Officers—				
Principal and professors 1 (500), 9 (375)	10	46,500		
Total .. Voted ..		46,500	46,500	46,027
D-1 (2) Pay of Establishment—				
Clerks and registrar (25—300)	4	6,004		
Servants (19—24)	4	996		
Total .. Voted ..		7,000	7,100	6,725
D-1 (3) Allowances, Honoraria, etc.—				
Travelling allowance		....		
House-rent and other allowances		1,200		
Total .. Voted ..		1,200	1,200	1,074
D-1 (4) Contingencies—				
Contract contingencies		4,150		
Non-contract contingencies		150		
Total .. Voted ..		4,300	4,500	4,969
TOTAL .. Voted ..		59,000	59,300	58,795

DETAILED ACCOUNT No. 37A. EDUCATION. University—contd.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
D-GOVERNMENT PROFESSIONAL COLLEGES—contd.		Rs.	Rs.	Rs.
D-2 College of Engineering, Poona.				
D-2 (1) Pay of Officers—				
Principal and professors (400—1,750) .. Charged ..	*2*	*33,900*		
Professors and other officers (170—1,375) .. Voted ..	13	68,800		
Leave salary .. .. .. Voted ..		....		
Total .. { *Charged* ..		*33,900*	*30,300*	*30,268*
Voted ..		68,800	95,700	95,042
D-2 (2) Pay of Establishment—				
Teachers and instructors (150—250)	10	26,154		
Clerks (30—140)	5	5,015		
Curator and laboratory assistants (30—180)	10	9,428		
Servants (20—29)	12	2,784		
Workshop establishment (30—240)	18	20,960		
Engineering laboratory establishment (45—220)	8	11,259		
Total .. Voted ..		75,600	75,000	73,277
D-2 (3) Allowances, Honoraria, etc.—				
Travelling allowance .. (ordinary) .. { *Charged* ..		*700*		
Voted ..		1,350		
House-rent and other allowances .. .. { *Charged* ..		....		
Voted ..		750		
Cost of passages under the Superior Civil Services Rules, 1924 .. .. .. *Charged* ..		....		
Total .. { *Charged* ..		*700*	*2,800*	*2,262*
Voted ..		2,100	3,600	3,357
D-2 (4) Contingencies—				
Contract contingencies		43,200		
Pay of menials		3,036		
Non-contract contingencies		905		
Other supplies and services		5,349		
Customs duty on imported stores		250		
Reserve at the disposal of the Director of Public Instruction ..		60		
Total .. Voted ..		52,800	53,400	62,288
TOTAL ..		2,33,900	2,60,800	2,66,494
Charged ..		*34,600*	*33,100*	*32,530*
Voted ..		1,99,300	2,27,700	2,33,964

DETAILED ACCOUNT No. 37A. EDUCATION. University—contd.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
D-GOVERNMENT PROFESSIONAL COLLEGES—contd.				
D-3 Training College for Secondary Teachers.				
D-3 (1) Pay of Officers—				
Principal		....		
Professors and lecturers (300—900 and 170—650) Voted ..	8	39,940		
Special pay to medical officer for medical charge		360		
Total .. { *Charged* ..		....	....	*17,366*
Total .. { Voted ..		40,300	36,100	21,437
D-3 (2) Pay of Establishment—				
Clerks (30—80)	2	2,064		
Assistant lecturers (150—250)	2	6,256		
Teachers under training		9,500		
Servants (20)	2	480		
Deduct—Probable savings		—2,000		
Total .. Voted ..		16,300	11,800	13,579
D-3 (3) Allowances, Honoraria, etc.—				
Travelling allowance .. (Ordinary) .. { *Charged* ..		*100*		
Travelling allowance .. (Ordinary) .. { Voted ..		300		
House-rent and other allowances .. .. Voted ..		7,600		
Cost of passages under the Superior Civil Services Rules, 1924 ..		....		
Total .. { *Charged* ..		*100*	....	*1,478*
Total .. { Voted ..		7,900	6,200	4,791
D-3 (4) Contingencies—				
Contract contingencies		3,800		
Pay of menials		1,458		
Non-contract contingencies		422		
Other supplies and services		....		
Stipends to teachers from non-Government schools under training ..		2,100		
Reserve at the disposal of the Director of Public Instruction ..		120		
Total .. Voted ..		7,900	12,800	12,255
TOTAL ..		72,500	66,900	70,906
TOTAL .. { *Charged* ..		*100*	....	*18,844*
TOTAL .. { Voted ..		72,400	66,900	52,062

DETAILED ACCOUNT No. 37A. **EDUCATION.** **University**—contd.		Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
D-GOVERNMENT PROFESSIONAL COLLEGES—contd.					
D-4 Sydenham College of Commerce and Economics, Bombay.					
D-4 (1) Pay of Officers—					
Principal and professors (400—1,500) ..	.. *Charged* ..	*4*	*49,300*		
Professors, etc. (170—600) ..	.. Voted ..	9	27,700		
Total ..	*Charged* ..		*49,300*	*42,700*	*35,054*
	Voted ..		27,700	28,500	27,426
D-4 (2) Pay of Establishment—					
Clerks (30—225)	.. .. ..	4	6,272		
Shorthand and physical instructors	.. .. ..	2	2,180		
Servants (20—21)	.. .. ..	5	1,248		
Total ..	Voted ..		9,700	9,300	9,180
D-4 (3) Allowances, Honoraria, etc.—					
Travelling allowance .. (Ordinary) ..	*Charged* ..		*350*		
	Voted ..		75		
House-rent and other allowances	*Charged* ..		*5,150*		
	Voted ..		3,625		
Total ..	*Charged* ..		*5,500*	*4,600*	*3,694*
	Voted ..		3,700	2,300	2,112
D-4 (4) Contingencies—					
Contract contingencies	.. ..		4,100		
Pay of menials	.. ..		2,220		
Non-contract contingencies	.. ..		9,980		
Total ..	Voted ..		16,300	16,400	16,828
TOTAL ..			1,12,200	1,03,800	94,294
	Charged ..		*54,800*	*47,300*	*38,748*
	Voted ..		57,400	56,500	55,546

DETAILED ACCOUNT No. 37A. EDUCATION. University—concld.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
E-GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES.				
E-1 Grants-in-aid, Contributions and Donations.				
Recurring grants		....		
Non-recurring grants		....		
TOTAL .. Voted ..		....	....	....
DETAILED ACCOUNT No. 31B. **EDUCATION.** **Secondary.**				
F-GOVERNMENT SECONDARY SCHOOLS.				
SUMMARY.				
F-1 SECONDARY SCHOOLS FOR BOYS		8,10,600	7,64,500	7,82,745
F-2 SECONDARY SCHOOLS FOR GIRLS		52,500	52,100	48,358
F-3 LUMP PROVISION FOR EDUCATION IN PHYSICAL CULTURE ..		10,000	....	....
TOTAL .. Voted ..		8,73,100	8,16,600	8,31,103
DETAILS.				
F-1 SECONDARY SCHOOLS FOR BOYS.				
F-1 (1) Pay of Officers—				
Principal and head masters (170—800)	19	81,842		
Special pay to medical officer for medical charge ..		240		
Leave salary		218		
Total .. Voted ..		82,300	83,800	93,745
F-1 (2) Pay of Establishment—				
Head masters, assistant masters and superintendent (30—300) ..	344	5,80,232		
Clerks (30—100)	21	19,332		
Laboratory assistants (20—30)	17	5,420		
Servants (12—21)	68	13,116		
Temporary establishment		....		
Special pay to medical officer for medical charge		1,800		
Provision for readjustment of pay of certain assistant masters according to the Fundamental Rules		37,100		
Deduct—Probable Savings		—10,000		
Total .. Voted ..		6,47,000	5,97,400	6,06,240
Carried over ..		7,29,300	6,81,200	6,99,985

DETAILED ACCOUNT No. 37-B. EDUCATION. Secondary—contd.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
Brought over ..		7,29,300	6,81,200	6,99,985
F-GOVERNMENT SECONDARY SCHOOLS—contd.				
F-1 SECONDARY SCHOOLS FOR BOYS—contd.				
F.-1 (3) Allowances, Honoraria, etc.—				
Travelling allowance { ordinary		2,710		
Do. do. { Fixed		30		
House-rent and other allowances		11,760		
Total .. Voted ..		14,500	15,300	15,307
F-1 (4) Contingencies—				
Contract contingencies		24,130		
Pay of menials		23,779		
Non-contract contingencies		17,677		
Other supplies and services				
Reserve at the disposal of the Director of Public Instruction ..		1,214		
Voted ..		66,800	68,000	67,453
Total .. Voted ..		8,10,600	7,64,500	7,82,745
F-2 SECONDARY SCHOOLS FOR GIRLS.				
F-2 (1) Pay of Officers—				
Lady superintendent		....		
Leave salary		....		
Special pay to medical officer for medical charge		....		
Total .. Voted ..		....	....	....
F-2 (2) Pay of Establishment—				
Head mistresses, assistant masters, etc. (30—300)	21	44,224		
Clerks (35)	1	660		
Servants (16—18)	7	1,416		
Deduct—Probable savings		—1,000		
Total .. Voted ..		45,300	44,900	41,543
F-2 (3) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)		125		
House-rent and other allowances		875		
Total .. Voted ..		1,000	1,000	818
F-2 (4) Contingencies—				
Contract contingencies		855		
Pay of menials		948		
Non-contract contingencies		4,297		
Reserve at the disposal of the Director of Public Instruction ..		100		
Total .. Voted ..		6,200	6,200	5,997
TOTAL .. Voted ..		52,500	52,100	48,358

DETAILED ACCOUNT No. 37B. **EDUCATION.** Secondary—concld.	Budget Estimate, 1937–38.	1936–37.	1935–36.
	Rs.	Rs.	Rs.
G-DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS.			
(1) Anglo-Indian and European Communities.			
(i) Recurring.			
(a) *Ordinary Grants-in-aid—*			
To secondary schools	3,11,220		
(b) *Special Grants-in-aid—*			
For Anglo-Indian and European Education	1,07,340		
Grants to soldiers' children	2,500		
(ii) Non-recurring.			
Building grants	18,000		
Miscellaneous	1,140		
Total .. Voted ..	4,40,200	4,46,500	4,13,007
(2) Other Communities.			
G-(2) Grants-in-aid, Contributions and Donations.			
(i) Recurring.			
G-(2) (a) Ordinary grants-in-aid, etc.—			
English teaching schools	1,70,460		
Anglo-Vernacular schools	6,59,600		
G-(2) (b) Special grants-in-aid, etc.—			
War and fee grants	19,240		
(ii) Non-Recurring.			
Building grants	....		
Grants for apparatus, books and furniture	4,400		
Total .. Voted ..	8,53,700	8,76,700	8,71,215
H-GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION.			
H-1 Grants-in-aid, Contributions and Donations.			
(i) Recurring.			
H-1 (a) Ordinary grants-in-aid, etc.—			
Anglo-Vernacular schools	64,780		
H-1 (b) Special grants-in-aid, etc.—			
War and fee grants	320		
(ii) Non-recurring.			
Grants for apparatus, books, etc.	400		
Total .. Voted ..	65,500	67,300	65,896

DETAILED ACCOUNT No. 37C. EDUCATION. Primary.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
I-GOVERNMENT PRIMARY SCHOOLS.				
DETAILS.				
I-PRIMARY SCHOOLS FOR BOYS.				
I-I (1) Pay of Establishment—				
Head masters, assistant masters, etc. (30—60)	10	5,252		
Servants	1	180		
Provident fund contribution		208		
Deduct—Probable savings		—540		
Total .. Voted ..		5,100	4,900	4,806
I-I (2) Allowances, Honoraria, etc.—				
Travelling allowance (Ordinary)		100		
Total .. Voted ..		100	100	129
I-I (3) Contingencies—				
Contract contingencies		190		
Pay of menials		1,616		
Non-contract contingencies		1,194		
Total .. Voted ..		3,000	3,400	3,063
TOTAL .. Voted ..		8,200	8,400	7,998

DETAILED ACCOUNT No. 37C. EDUCATION. Primary—concld.		Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
J-DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS.				
J-1. Grants-in-aid, Contributions and Donations—				
(i) Recurring.				
1. Ordinary grants		17,700		
2. Special grants to Mulla schools for taluka work		....		
3. War and fee grants		1,300		
(ii) Non-recurring.				
1. Building grants		....		
2. Grants for apparatus, books and furniture		....		
TOTAL .. Voted ..		19,000	18,500	17,493
K-GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION.				
(i) Recurring.				
Grants to the Bombay Municipality	*Charged* ..	*2,15,000*		
	Voted ..	5,58,000		
Grants to local bodies other than the Bombay Municipality ..	*Charged* ..	*2,00,000*		
	Voted ..	94,34,500		
(ii) Non-recurring.				
Building and equipment grants		30,000		
TOTAL ..		1,04,37,500	1,01,49,100	97,90,498
	Charged ..	*4,15,000*	....	....
	Voted ..	1,00,22,500	1,01,49,100	97,90,498

DETAILED ACCOUNT No. 37D. EDUCATION. Special.	Strength, 1937–38.	Budget Estimate, 1937–38.	1936–37.	1935–36.
		Rs.	Rs.	Rs.
L-GOVERNMENT SPECIAL SCHOOLS.				
SUMMARY.				
L-1 Training Schools for Boys		2,76,900	2,62,900	2,56,679
L-2 Training Schools for Girls		1,97,300	1,91,400	1,80,248
L-3 Commercial Class in Bombay		4,900	5,000	4,441
L-4 Jehangir Dinshaw Vakil Commercial School, Broach ..		3,000	2,900	2,810
L-5 School of Art		1,15,500	1,22,000	1,27,059
L-6 Lump provision for Adult Education		10,000	....	....
TOTAL ..		6,07,600	5,84,200	5,71,237
Charged ..		....	*17,000*	*19,709*
Voted ..		6,07,600	5,67,200	5,51,528
DETAILS.				
L-GOVERNMENT SPECIAL SCHOOLS.				
L-1 TRAINING SCHOOLS FOR BOYS.				
L-1 (1) Pay of Officers—				
Principals (170—800)	4	12,740		
Special pay to medical officer for medical charge		660		
Total .. Voted ..		13,400	10,900	13,712
L-1 (2) Pay of Establishment—				
Head masters, assistant masters in Training schools (30—300) ..	64	1,09,871		
Head masters, assistant masters in Practising schools (35—75) ..	56	38,443		
Clerks (30—100)	11	9,538		
Servants (15—21)	27	5,388		
Leave salary		....		
Special pay to medical officer for medical charge		360		
Provision for readjustment of pay of certain assistant masters according to the Fundamental Rules		3,400		
Provident fund contribution		....		
Deduct—Probable savings		−1,000		
Total .. Voted ..		1,66,000	1,58,600	1,50,455
L-1 (3) Allowances, Honoraria, etc.—				
Travelling allowance (fixed)		120		
Travelling allowance (ordinary)		760		
House-rent and other allowances		3,300		
Stipends to students		57,000		
Allowance for medical charge		120		
Total .. Voted ..		61,300	57,800	56,030
Carried over ..		2,40,700	2,27,300*	2,20,197

DETAILED ACCOUNT No. 37-D. EDUCATION. Special—contd.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
L-GOVERNMENT SPECIAL SCHOOLS—*contd.*		Rs.	Rs.	Rs.
L-1 TRAINING SCHOOLS FOR BOYS—contd.				
Brought forward ..		2,40,700	2,27,300	2,20,197
L-1 (4) Contingencies—				
Contract contingencies		6,385		
Pay of menials		19,568		
Non-contract contingencies		9.847		
Other supplies and services		....		
Reserve at the disposal of the Director of Public Instruction ..		400		
Allowance for medical charge		....		
Total .. Voted ..		36,200	35,600	36,482
TOTAL .. Voted ..		2,76,900	2,62,900	2,56,679
L-2 TRAINING SCHOOLS FOR GIRLS.				
L-2 (1) Pay of Officers—				
Lady superintendent .. .. .. Voted ..		....		
Lady superintendent and assistant lady superintendent (170—770) ..	6	18,800		
Special pay to medical officer for medical charge		600		
Total .. Voted ..		19,400	20,500	18,732
L-2 (2) Pay of Establishment—				
Head masters, assistant masters and mistresses in Training schools, etc. (30—200)	53	88,105		
Head mistresses, assistant mistresses in Practising schools (30—60) ..	37	23,531		
Clerks (30—80)	4	3,840		
Servants (15—29)	27	5,424		
Provident fund contribution		....		
Provision for readjustment of pay of certain assistant masters according to the Fundamental Rules		1.600		
Deduct—Probable savings		....		
Total ∴ Voted ..		1,22,500	1,17,200	1,13,567
L-2 (3) Allowances, Honoraria, etc.—				
Travelling allowance { fixed .. .. .. } Voted ..		240		
Travelling allowance { ordinary .. .. .. } Voted ..		250		
House-rent and other allowances .. .. .. Voted ..		2,250		
Stipends to students		27,400		
Allowance for medical charge		360		
Total .. Voted ..		30,500	29,200	25,441
Carried over ..		1,72,400	1,66,900	1,57,740

DETAILED ACCOUNT No. 37D. EDUCATION. Special—contd.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
L-GOVERNMENT SPECIAL SCHOOLS—contd.			
L-2 TRAINING SCHOOLS FOR GIRLS—contd.			
Brought forward ..	1,72,400	1,66,900	1,57,740
L-2 (4) Contingencies—			
Contract contingencies	6,215		
Pay of menials	7,614		
Non-contract contingencies	10,991		
Allowance for medical charge	....		
Reserve at the disposal of the Director of Public Instruction	80		
Total .. Voted ..	24,900	24,500	22,508
TOTAL .. Voted ..	1,97,300	1,91,400	1,80,248

DETAILED ACCOUNT No. 37D. EDUCATION. Special—contd.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
L-GOVERNMENT SPECIAL SCHOOLS—*contd.*				
L-3 COMMERCIAL CLASS IN BOMBAY.				
L-3 (1) Pay of Establishment—				
Masters (150—175)	2	3,960		
Servants (20)	1	240		
Total ..Voted ..		4,200	4,200	4,036
L-3 (2) Allowances, Honoraria, etc.—				
House-rent and other allowances		400		88
Total ..Voted ..		400	200	88
L-3 (3) Contingencies—				
Contract contingencies		150		
Non-contract contingencies		150		
Total ..Voted ..		300	600	317
Total ..Voted ..		4,900	5,000	4,441
L-4 JEHANGIR DINSHAH VAKIL COMMERCIAL SCHOOL, BROACH.				
L-4 (1) Pay of Establishment—				
Instructors and allowance to a clerk (150—175)	2	2,608		
Servants (16)	1	192		
Leave salary		....		
Total ..Voted ..		2,800	2,700	2,618
L-4 (2) Contingencies—				
Contract contingencies		100		
Pay of menials		24		
Non-contract contingencies		76		
Total ..Voted ..		200	200	192
Total ..Voted ..		3,000	2,900	2,810
L-5 SCHOOL OF ART.				
L-5 (1) Pay of Officers—				
Director .. .. .. *Charged* ..		....		
Director, Deputy Director, superintendent, teachers, professor and assistant professor (170—1,000) .. Voted ..	7	38,700		
Total .. *Charged* ..		....	*15,000*	*17,905*
Total .. Voted ..		38,700	32,000	36,577
L-5 (2) Pay of Establishment—				
Teachers and instructors (70—250)	9	16,689		
Clerks (40—200)	4	4,285		
Studio assistant (150—200)	1	1,950		
Servants (20—24)	14	3,444		
Temporary establishment		3,670		
Work-shop establishment	9	11,862		
Total ..Voted ..		41,900	39,700	38,561
Carried over ..		80,600	86,700	93,043

DETAILED ACCOUNT No. 37D. EDUCATION. Special—concld.		Budget Estimate, 1937-38.	1936-37.	1935-36.
I-GOVERNMENT SPECIAL SCHOOLS—contd.		Rs.	Rs.	Rs.
L-5 SCHOOL OF ART—contd.				
Brought forward ..		80,600	86,700	93,043
L-5 (3) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)	Voted ..	800		
House-rent and other allowances	Voted ..	4,340		
Fees to Lecturers in the Architectural classes	Voted ..	9,960		
Cost of passages under the Superior Civil Services Rules, 1924	*Charged* ..	....		
Total ..	*Charged* ..	....	*2,000*	*1,801*
	Voted ..	15,100	13,600	13,492
L-5 (4) Contingencies—				
Contract contingencies	..	14,100		
Pay of menials	..	2,538		
Non-contract contingencies	..	1,435		
Other supplies and services	..	1,727		
Total ..	Voted ..	19,800	19,700	18,[illegible]20
TOTAL ..		1,15,500	1,22,000	1,27,059
TOTAL ..	*Charged* ..	....	*17,000*	*19,709*
	Voted ..	1,15,500	1,05,000	1,07,350
M-DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.				
(1) Anglo-Indian and European Communities.				
(i) Recurring.				
(a) Ordinary Grants-in-aid—				
(1) Special schools	..	2,200		
(2) Training institutions	..	10,200		
(b) Special Grants-in-aid—				
Grants to apprentices' homes	..	6,000		
TOTAL ..	Voted ..	18,400	26,000	19,527
(2) Other Communities.				
M-1 Grants-in-aid, Contributions and Donations.				
(i) Recurring.				
Recurring grants	..	68,350		
Reformatories—				
(1) Grants to industrial and reformatory institutions ..	..	950*		
(2) Maintenance of juvenile female convicts	..	....		
(ii) Non-recurring.				
Buildings grants and grants for apparatus, books and furniture ..	..	....		
TOTAL ..	Voted ..	69,300	68,300	67,957
N-1 GRANTS TO LOCAL BODIES FOR SPECIAL EDUCATION.				
N-1 Grants-in-aid, Contributions and Donations.				
Recurring grants	..	400		
TOTAL ..	Voted ..	400	400	119

* This provision on account of the grant to the Salvation Army Willingdon Boys' Home for Technical Education is controlled by the Director of Industries.

DETAILED ACCOUNT No. 37E. EDUCATION. General.		Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
DETAILS.					
O-DIRECTION.					
O-(1) Pay of Officers—					
Director and Deputy Director (1,550—3,000) ..	*Charged* ..	2	*40,400*		
Assistant Director (320—1,200)	Voted ..	1	6,320		
Superintendents (250—650)	..	3	21,280		
Leave salary	..		....		
Total ..	*Charged* ..		*40,400*	*50,600*	*54,623*
	Voted ..		27,600	24,100	22,839
O-(2) Pay of Establishment—					
Assistant superintendents and clerks (30—300) ..	..	48	70,191		
Servants (16—29)	..	12	2,809		
Temporary establishment	..		....		
Total ..	Voted ..		73,000	72,600	74,133
O-(3) Allowances, Honoraria, etc.—					
Travelling allowance (ordinary)	*Charged* ..		*2,500*		
	Voted ..		2,600		
House-rent and other allowances	*Charged* ..		....		
	Voted ..		....		
Cost of Passages under the Superior Civil Services Rules, 1924	*Charged* ..		....		
Total ..	*Charged* ..		*2,500*	*3,700*	*3,941*
	Voted ..		2,600	3,900	3,412
O-(4) Contingencies—					
Contract contingencies	..		3,000		
Pay of menials	..		200		
Non-contract contingencies	..		3,600		
Total ..	Voted ..		6,800	7,000	6,237
TOTAL ..			1,52,900	1,61,900	1,65,185
	Charged ..		*42,900*	*54,300*	*58,564*
	Voted ..		1,10,000	1,07,600	1,06,621

DETAILED ACCOUNT No. 37E EDUCATION. General—contd.		Strength, 1937–38.	Budget Estimate, 1937–38.	1936–37.	1935–36.
			Rs.	Rs.	Rs.
DETAILS.					
P-INSPECTION.					
(1) Anglo-Indian and European Communities.					
P-(1) Pay of Officers—					
Inspector (1,000—50—1,200)	Voted ..	1	10,800		
Total ..	*Charged* ..		....	*800*	....
	Voted ..		10,800	3,800	14,382
P-(2) Pay of Establishment—					
Clerks at rates varying from Rs. 45 to Rs. 190	.. ..	4	4,156		
Servants at rates varying from Rs. 16 to Rs. 19	.. ..	2	444		
Total ..	Voted ..		4,600	5,000	4,755
P-(3) Allowances, Honoraria, etc.—					
Travelling allowance (ordinary)	Voted ..		3,600		
Total ..	Voted ..		3,600	2,500	3,899
P-(4) Contingencies—					
Contract contingencies	.. ..		350		
Pay of menials	.. ..		180		
Non-contract contingencies	.. ..		670		
Total ..	Voted ..		1,200	1,200	1,192
	TOTAL ..		20,200	13,300	24,228
TOTAL ..	*Charged* ..		....	*800*	....
	Voted ..		20,200	12,500	24,228
(2) Other Communities.					
P-(1) Pay of Officers—					
Inspectors and inspectresses (300—1,200) ..	*Charged* ..	1	*10,200*		
	Voted ..	8	45,798		
Deputy inspectors and inspectresses (170—900)	Voted ..	14	34,168		
Leave salary	Voted ..		3,034		
Total ..	*Charged* ..		*10,200*	*8,800*	*13,479*
	Voted ..		83,000	83,500	79,380
	Carried over ..		93,200	92,300	92,859

DETAILED ACCOUNT No. 37E. EDUCATION. General—contd.	Strength, 1937–38.	Budget Estimate, 1937–38.	1936–37.	1935–36.
		Rs.	Rs.	Rs.
P-INSPECTION—contd.				
Brought forward ..		93,200	92,300	92,859
P-(2) Pay of Establishment—				
Assistant deputy inspectors (50—250)	23	61,963		
Clerks (30—200)	83	93,830		
Servants (15—24)	59	12,697		
Leave salary		6,000		
Temporary establishment		310		
Provision for adjustment of pay of certain inspecting officers according to the Fundamental Rules		1,800		
Deduct—Probable savings		−2,000		
Total .. Voted ..		1,74,600	1,73,000	1,74,744
P-(3) Allowances, Honoraria, etc.—				
Travelling allowance .. fixed — *Charged* ..		*400*		
Travelling allowance .. ordinary — *Charged* ..		*1,500*		
Travelling allowance .. fixed — Voted ..		2,310		
Travelling allowance .. ordinary — Voted ..		32,576		
House-rent and other allowances .. *Charged* ..		....		
House-rent and other allowances .. Voted ..		10,314		
Cost of passages under the Superior Civil Services Rules, 1924 *Charged* ..		....		
Cost of passages under the Superior Civil Services Rules, 1924 Voted ..		....		
TOTAL .. *Charged* ..		*1,900*	*2,600*	*1,784*
TOTAL .. Voted ..		45,200	48,800	45,764
P-(4) Contingencies—				
Contract contingencies		6,380		
Pay of menials		801		
Non-contract contingencies		12,414		
Other supplies and services		5,150		
Reserve at the disposal of the Director of Public Instruction ..		155		
Total .. Voted ..		24,900	25,100	24,594
TOTAL ..		3,39,800	3,41,800	3,39,745
Charged ..		*12,100*	*11,400*	*15,263*
Voted ..		3,27,700	3,30,400	3,24,482
Q-SCHOLARSHIPS.				
(1) Anglo-Indian and European Communities—				
In colleges		5,750		
In secondary schools		2,700		
In special schools		10,750		
Total .. Voted ..		19,200	17,700	18,677
(2) Other Communities—				
In arts colleges		72,544		
In professional colleges		35,786		
In secondary schools		1,86,413		
In primary schools		27,072		
For Depressed classes		40,000		
In other special schools		....		
In Indian Military college at Dehra Dun		3,000		
In Sir J. J. School of Art		5,004		
Loss of fees on account of free studentships and other remissions.		64,000		
Deduct—Probable savings		−24,819		
Total .. Voted ..		4,09,000	3,45,000	3,42,540

DETAILED ACCOUNT No. 37E. EDUCATION. General—concld.		Budget Estimate, 1937-38.	1936-37.	1935-36.
R-MISCELLANEOUS.		Rs.	Rs.	Rs.
(1) Anglo-Indian and European Communities—				
Examination charges				
(a) Allowances, etc.		230		
(b) Contingencies		....		
Kindergarten and Junior School Certificate Examination		600		
Drawing and Arts Examinations	*Charged*	*200*		
	Voted	150		
Non-contract contingencies		50		
Contribution towards the cost of the Inter-Provincial Board and Chief Inspectorate		2,970		
TOTAL		4,200	4,500	1,040
TOTAL	*Charged*	*200*	*200*	*113*
	Voted	4,000	4,300	927
(2) Other Communities—				
Examination charges	*Charged*	*1,200*		
	Voted	80,300		
Grants for the encouragements of literature		18,640		
Dakshina and other fellowships		12,280		
Departmental publications		400		
Grant to the Bombay Boy Scouts' Association		10,780		
Grant to the Girl Guides' Association		2,200		
Miscellaneous		1,000		
Grant-in-aid to the Indian Institute of Science, Bangalore		5,000		
Grant-in-aid to the Women's College of the Shrimati Nathibai Thakersey Indian Women's University		....		
Indian Students' Union and Hostel—London		3,000		
TOTAL		1,34,800	2,05,700	1,36,640
	Charged	*1,200*	*3,700*	*3,921*
	Voted	1,33,600	2,02,000	1,32,719
S-CHARGES IN ENGLAND.				
Secretary of State for India—				
Leave and deputation pay	*Charged*	....		
	Voted	....		
TOTAL	*Charged*	....	....	....
	Voted	....	....	....
High Commissioner for India—				
Leave and deputation pay—				
(1) Anglo-Indian and European Communities	Voted	....	9,760	....
(2) Other Communities	*Charged*	*54,200*	*58,080*	*47,564*
	Voted	14,690	36,000	11,500
Sterling overseas pay—				
(1) Anglo-Indian and European Communities	*Charged*	....	....	....
	Voted	4,800	1,360	....
(2) Other Communities	*Charged*	*25,360*	*21,600*	*25,308*
	Voted	17,760	14,080	18,000
Stores for India	Voted	....	....	....
Other Charges	*Charged*	....	....	*627*
	Voted	2,670	....	2,696
Rounding	*Charged*	*+40*	*+320*	....
	Voted	+80	—200	....
TOTAL	*Charged*	*79,600*	*80,000*	*73,499*
	Voted	40,000	61,000	32,196
GRAND TOTAL		1,61,18,000	1,59,86,000	1,54,00,048
	Charged	*9,21,000*	*5,86,000*	*5,94,628*
	Voted	1,51,97,000	1,54,00,000	1,48,05,420

38-MEDICAL.		Detailed Account, No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
A.—Medical establishment	*Charged*	38A	*1,91,700*	*1,60,000*	*1,72,455*
	Voted		2,73,700	2,62,000	2,61,221
B.—Hospitals and dispensaries	*Charged*	38B	*73,700*	*69,000*	*74,572*
	Voted		24,05,500	22,67,000	22,90,557
C.—Grants for medical purposes	Voted	38C	3,12,600	2,96,000	2,73,751
D.—Medical colleges and schools	*Charged*	38D	*58,500*	*81,000*	*68,507*
	Voted		3,66,400	3,36,000	3,33,890
E.—Mental hospitals	*Charged*	38E	*23,500*	*25,000*	*24,799*
	Voted		4,88,000	4,85,000	4,67,258
F.—Chemical examiners	*Charged*	38F	....	....	*18,505*
	Voted		42,300	43,000	41,680
G.—Charges in England	*Charged*	38G	*1,49,400*	*1,19,320*	*90,678*
	Voted		22,600	23,320	22,113
H.—Loss or gain by exchange	*Charged*		....	*—606*	*—544*
	Voted		....	—118	—114
Lump reduction	Voted		—30,000	....	....
Lump cut under "Allowances, Honoraria etc."	*Charged*		*—1,000*	....	....
	Voted		—4,600	....	....
Lump cut under "Contingencies"	Voted		—29,600	....	....
For Rounding	*Charged*		*+200*	*+286*	
	Voted		+100	—202	
TOTAL			43,43,000	41,66,000	41,39,328
TOTAL	*Charged*		*4,96,000*	*4,54,000*	*4,48,972*
	Voted		38,47,000	37,12,000	36,90,356

DETAILED ACCOUNT No. 38-A.
MEDICAL.
A-Medical Establishment.

SUMMARY.				
A-1 Superintendence	*Charged*	*58,800*	*59,000*	*46,064*
	Voted	70,300	71,500	74,864
A-2 District medical officers	*Charged*	*1,32,900*	*1,01,000*	*1,26,391*
	Voted	1,01,200	1,22,000	1,11,959
A-3 Reserve medical subordinates	Voted	1,01,900	68,500	74,398
A-4 All India Medical Council	Voted	300	....	....
TOTAL		4,65,400	4,22,000	4,33,676
TOTAL	*Charged*	*1,91,700*	*1,60,000*	*1,72,455*
	Voted	2,73,700	2,62,000	2,61,221

DETAILED ACCOUNT No. 38-A. MEDICAL. A-Medical Establishment—contd.		Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
DETAILS.					
A-1 SUPERINTENDENCE.					
A-1 (1) Pay of Officers—					
Surgeon General (3,000)	*Charged*	1	*36,000*		
Personal Assistant (950+100 S. P.)	*Charged*	1	*12,600*		
Lay Secretary (1,350)	Voted	1	16,200		
Office superintendent (500)	Voted	1	6,000		
Total	*Charged*		*48,600*	*48,600*	*40,780*
	Voted		22,200	22,000	23,434
A-1 (2) Pay of Establishment—					
Clerk (24—350)		28	30,408		
Servants (20—25)		8	1,932		
Temporary establishment			360		
Total	Voted		32,700	34,000	36,939
A-1 (3) Allowances, Honoraria, etc.—					
House-rent and other allowances	*Charged*		*6,260*		
	Voted		7,740		
Travelling allowance (ordinary)	*Charged*		*3,340*		
	Voted		2,360		
Total	*Charged*		*9,600*	*9,800*	*4,778*
	Voted		10,100	9,500	5,354
A-1 (4) Contingencies—					
Contract contingencies			2,324		
Non-contract contingencies			2,832		
Pay of menials			144		
Total	Voted		5,300	6,000	9,137
A-1 (5) Grants-in-aid, Contributions, etc.—					
Contribution for passages of officers lent by other Governments—					
Passage contribution	*Charged*		*600*	*600*	*506*
	TOTAL		1,29,100	1,30,500	1,20,928
TOTAL	*Charged*		*58,800*	*59,000*	*46,064*
	Voted		70,300	71,500	74,864

DETAILED ACCOUNT No. 38-A. MEDICAL. A-Medical Establishment—contd.		Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
A-2 DISTRICT MEDICAL OFFICERS.			Rs.	Rs.	Rs.
A-2 (1) Pay of Officers—					
Civil surgeons and other officers (500—1,850)+s.p. 1 (100) (350—900)	*Charged* ..	10	*1,18,300*		
	Voted ..	13	85,900		
Total ..	*Charged* ..		*1,18,300*	*87,500*	*1,15,345*
	Voted ..		85,900	1,08,000	99,552
A-2 (2) Pay of Establishment—					
Subordinate medical service officer (60—7—200 + s.p. 5)	..	1	2,259		
Servants (20—22)	..	2	441		
Total ..	Voted ..		2,700	2,500	2,533
A-2 (3) Allowances, Honoraria, etc.—					
House-rent and other allowances	*Charged* ..		*810*		
	Voted ..		400		
Travelling allowance .. .. fixed ..	*Charged* ..		*4,080*		
ordinary ..	*Charged* ..		*3,950*		
Travelling allowance .. ordinary ..	Voted ..		9,000		
Cost of passages granted under the S. C. S. Rules, 1924	*Charged* ..		*3,360*		
Total ..	*Charged* ..		*12,200*	*10,500*	*9,581*
	Voted ..		9,400	8,500	6,717
A-2 (4) Contingencies—					
Contract contingencies	..		540		
Non-contract contingencies	..		2,550		
Other supplies and services	..		50		
Pay of menials	..		60		
Total ..	Voted ..		3,200	3,000	3,157
A-2 (5) Grant-in-aid, Contribution, etc.—					
Contribution for passages of officers lent by other Governments—					
Passage contribution	*Charged* ..		*2,400*	*3,000*	*1,465*
TOTAL	..		2,34,100	2,23,000	2,38,350
	Charged ..		*1,32,900*	1,01,000	1,26,391
	Voted ..		1,01,200	1,22,000	1,11,959
A-3 RESERVE MEDICAL SUBORDINATES.					
A-3 (1) Pay of Officers—					
Bombay medical service officers (200—450) ..	..	7	20,600	14,500	12,117
A-3 (2) Pay of Establishment—					
Subordinate medical service officers (Rs. 60—7—200), (60-5-170)	..	53	67,600	47,600	56,337
A-3 (3) Allowances, Honoraria, etc.—					
House-rent and other allowances	..		12,100		
Travelling allowance (ordinary)	..		1,600		
Total	..		13,700	6,400	5,944
TOTAL ..	Voted ..		1,01,900	68,500	74,398
A-4 ALL-INDIA MEDICAL COUNCIL.					
Allowances, Honoraria, etc.—					
Travelling allowance to the representative of the registered medical graduates on the Indian medical council ..	Voted ..		300		....

DETAILED ACCOUNT No. 38B. MEDICAL. B-Hospitals and Dispensaries.		Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
SUMMARY.				
B-1 Presidency Hospitals and Dispensaries—				
B-1 (a) JAMSETJI JIJIBHAI HOSPITAL	*Charged* ..	*25,700*	*25,500*	*25,262*
	Voted ..	2,80,400	2,83,000	2,67,456
B-1 (b) BAI MOTLIBAI AND SIR DINSHAW MANECKJI PETIT HOSPITALS	Voted ..	46,100	48,000	46,099
B-1 (c) OPHTHALMIC HOSPITAL	Voted ..	51,600	53,000	49,572
B-1 (d) ST. GEORGE'S HOSPITAL	*Charged* ..	*48,000*	*43,500*	*49,310*
	Voted ..	2,04,800	2,01,000	2,05,783
B-1 (e) GOKULDAS TEJPAL HOSPITAL	Voted ..	1,21,800	1,20,000	1,23,459
B-1 (f) PESTONJI CAMA AND ALBLESS HOSPITALS AND JAFFER SULEMAN DISPENSARY	Voted ..	1,59,000	1,55,000	1,55,839
B-1 (g) BYRAMJEE JIJIBHAI HOSPITAL FOR CHILDREN ..	Voted ..	25,700	28,500	24,619
Probable savings ..	Voted ..	—4,000	....	....
Total B-1 ..	*Charged* ..	*73,700*	*69,000*	*74,572*
	Voted ..	8,85,400	8,88,500	8,72,827
B-2 Mofussil Hospitals and Dispensaries	Voted ..	11,72,300	10,73,000	10,66,124
B-3 Leper Asylums	Voted ..	13,600	13,300	11,684
B-4 Grants to Hospitals and Dispensaries	Voted ..	3,30,300	2,92,200	3,39,922
B-5 Other charges	Voted ..	3,900	....	....
	TOTAL ..	24,79,200	23,36,000	23,65,129
	Charged ..	*73,700*	*69,000*	*74,572*
	Voted ..	24,05,500	22,67,000	22,90,557

DETAILED ACCOUNT No. 38-B. **MEDICAL.** **B-Hospitals and Dispensaries—contd.**	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
DETAILS.				
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES.				
B-1 (*a*) JAMSETJI JIJIBHAI HOSPITAL.				
B-1 (a) Pay of Officers—				
Venereologist (500—1,850) .. .. .. *Charged* ..	*1*	*24,600*		
Military assistant surgeons, Bombay medical service, and other officers (200—450) .. Voted ..	5	20,300		
Total .. *Charged* ..		*24,600*	*24,500*	*23,627*
Total .. Voted ..		20,300	18,600	20,850
B-1 (a) (2) Pay of Establishment—				
Resident anaesthetists (75)	2	1,650		
Superior establishment (23—350)	37	33,772		
Inferior establishment (20—28)	138	37,848		
Temporary establishment		530		
Total .. Voted ..		73,800	75,000	71,956
B-1 (a) (3) Allowances, Honoraria, etc.—				
House-rent and other allowances .. .. *Charged* ..		*900*		
House-rent and other allowances .. .. Voted ..		5,390		
Travelling allowance (ordinary) .. .. *Charged* ..		*200*		
Travelling allowance (ordinary) .. .. Voted ..		610		
Total .. *Charged* ..		*1,100*	*1,000*	*1,635*
Total .. Voted ..		6,000	6,400	5,486
B-1 (a) (4) Contingencies—				
Contract contingencies and cost of electric energy		36,000		
Non-contract contingencies		22,325		
Other supplies and services		1,14,127		
Customs duty on imported stores		1,400		
Pay of menials		6,448		
Total .. Voted ..		1,80,300	1,83,000	1,69,164
TOTAL ..		3,06,100	3,08,500	2,92,718
Charged ..		*25,700*	*25,500*	*25,262*
Voted ..		2,80,400	2,83,000	2,67,456

DETAILED ACCOUNT No. 38-B MEDICAL. B-Hospitals and Dispensaries—contd.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.				
B-1 (*b*) BAI MOTLIBAI AND SIR DINSHAW MANECKJI PETIT HOSPITALS				
B-1 (b) (1) Pay of Officers—				
Resident Medical Officer (200—400) .. .. Voted ..	1	3,800		
Total .. Voted ..		3,800	3,600	3,465
B-1 (b) (2) Pay of Establishment—				
Subordinate Medical Service Officer (60—7—200 + S. P. 30) ..	1	2,048		
Superior establishment (31—160)	5	4,284		
Inferior establishment (20—28)	29	7,968		
Total .. Voted ..		14,300	14,400	13,964
B-1 (b) (3) Allowances, Honoraria, etc.—				
House-rent and other allowances		800		
Total .. Voted ..		800	800	820
B-1 (b) (4) Contingencies—				
Contract contingencies		7,000		
Non-contract contingencies		3,536		
Other supplies and services		15,368		
Pay of menials		1,296		
Total .. Voted ..		27,200	29,200	27,850
TOTAL .. Voted ..		46,100	48,000	46,099

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.				
B-1 (*c*) OPHTHALMIC HOSPITAL.				
B-1 (c) (1) Pay of Officers—				
Superintendent (1,000)	1	9,200		
Total ..		9,200	12,000	9,371
B-1 (c) (2) Pay of Establishment—				
Subordinate Medical Service Officers (60—7—200 + S. P. 30), (60—5—170).	4	7,246		
Superior establishment (31—160)	5	4,981		
Inferior establishment (20—28)	26	7,133		
Temporary establishment		240		
Total ..		19,600	19,000	17,224
B-1 (c) (3) Allowances, Honoraria, etc.—				
House-rent and other allowances		800		
Travelling allowances (Ordinary)		200		
Total ..		1,000	1,000	932
B-1 (c) (4) Contingencies—				
Contract contingencies		4,800		
Non-contract contingencies		1,559		
Other supplies and services		14,649		
Pay of menials		792		
Total ..		21,800	21,000	22,045
TOTAL .. Voted ..		51,600	53,000	49,572

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.		Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.					
B-1 (*d*) St. GEORGE'S HOSPITAL.					
B-1 (d) (1) Pay of Officers—					
Superintendent and Resident Surgeon (500—1,850) ..	*Charged* ..	2	*45,600*		
Military assistant surgeons (200—700) ..	Voted ..	5	22,400		
Total ..	*Charged* ..		*45,600*	*37,900*	*43,986*
	Voted ..		22,400	25,000	27,331
B-1 (d) (2) Pay of Establishments—					
Superior establishment (30—350) ..	.. ..	17	22,650		
Inferior establishment (20—75)	.. ..	83	23,325		
Temporary establishment	.. ..		480		
Provision for nursing home and association ..	.. ..		600		
Probable saving and rounding	.. ..		—555		
	Total—Voted ..		46,500	45,500	47,291
B-1 (d) (3) Allowances, Honoraria, etc.—					
House-rent and other allowances	*Charged* ..		*1,800*		
	Voted ..		9,712		
Travelling allowance	Voted ..		1,188		
Total ..	*Charged* ..		*1,800*	*5,000*	*4,719*
	Voted ..		10,900	9,000	10,068
B-1 (d) (4) Contingencies—					
Contract contingencies	.. ..		30,208		
Non-contract contingencies	.. ..		11,013		
Other supplies and services	.. ..		81,077		
Pay of menials	.. ..		2,702		
	Total—Voted ..		1,25,000	1,21,500	1,21,093
B-1 (d) (5) Grants-in-aid, contribution, etc.—					
Passage contribution	*Charged* ..		*600*	*600*	*605*
	TOTAL ..		2,52,800	2,44,500	2,55,093
	Charged ..		*48,000*	*43,500*	*49,310*
	Voted ..		2,04,800	2,01,000	2,05,783

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.				
B-1 (e) GOKULDAS TEJPAL HOSPITAL.				
B-1 (e) (1) Pay of Officers—				
Superintendent and Resident Medical Officer (200—1,000) ..	2	18,200		
Total ..		18,200	18,000	19,252
B-1 (e) (2) Pay of Establishment—				
Subordinate medical service officers (60—7—200+45 S.P.) ..	4	5,627		
Superior establishment (30—300)	17	18,427		
Inferior establishment (22—28)	51	13,306		
Temporary establishment	..	240		
Total ..		37,600	38,000	36,810
B-1 (e) (3) Allowances, Honoraria, etc.—				
House-rent and other allowances		2,155		
Travelling allowance ordinary		145		
Honoraria		2,400		
Total ..		4,700	5,000	4,589
B-1 (e) (4) Contingencies—				
Contract contingencies		9,876		
Non-contract contingencies		10,034		
Other supplies and services		38,100		
Customs duty on imported store		300		
Pay of menials		2,990		
Total ..		61,300	59,000	62,808
TOTAL .. Voted ..		1,21,800	1,20,000	1,23,459

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.				
B-1 (f) PESTONJI CAMA AND ALBLESS HOSPITALS AND JAFFER SULEMAN DISPENSARY.				
B-1 (f) (1) Pay of Officers—				
Physicians and other officers (200—1,000)	3	17,900		
Total ..		17,900	19,000	17,403
B-1 (f) (2) Pay of Establishment—				
Subordinate medical service officers (60—5—170)	1	600		
Superior establishment (34—250)	12	11,557		
Inferior establishment (20—28)	43	11,465		
Nursing establishment		29,783		
Temporary establishment		295		
Total ..		53,700	52,000	58,392
B-1 (f) (3) Allowances, Honoraria, etc.—				
House-rent and other allowances		6,900		
Total ..		6,900	5,000	4,440
B-1 (f) (4) Contingencies—				
Contract contingencies		15,023		
Non-contract contingencies		6,753		
Other supplies and services		51,000		
Pay of menials		7,724		
Total ..		80,500	79,000	75,604
TOTAL .. Voted ..		1,59,000	1,55,000	1,55,839
B-1 (g) BYRAMJI JIJIBHAI HOSPITAL FOR CHILDREN.				
B-1 (g) (1) Pay of Establishment—				
Superior establishment (26—100)	5	3,191		
Inferior establishment (22—25)	15	4,009		
Total ..		7,200	7,700	7,335
B-1 (g) (2) Allowances, Honoraria, etc.—				
House-rent and other allowances		200	200	248
B-1 (g) (3) Contingencies—				
Contract contingencies		3,978		
Non-contract contingencies		1,254		
Other supplies and services		12,000		
Pay of menials		1,068		
Total ..		18,300	20,600	17,036
TOTAL .. Voted ..		25,700	28,500	24,619

DETAILED ACCOUNT No. 38B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
B-2 MOFUSSIL HOSPITALS AND DISPENSARIES.				
B-2 (1) Pay of Officers—				
Women assistant surgeons (250—500)	2	10,358		
Bombay medical service officers (including those attached to Grant-in-aid Dispensaries (200—450)	19	89,422		
Military assistant surgeons (200—700)	1	6,720		
Total ..		1,06,500	93,500	1,04,798
B-2 (2) Pay of Establishment—				
Subordinate medical service officers (including those attached to Grant-in-aid Dispensaries (60—7—200) (60—5—170)	245	4,68,743		
Superior establishment (17—200)	86	63,300		
Inferior establishment (12—36)	401	76,040		
Temporary establishment		100		
Nursing establishment (Poona)		41,217		
Total ..		6,49,400	6,24,000	6,15,974
B-2 (3) Allowances, Honoraria, etc.—				
House-rent and other allowances		17,028		
Travelling allowance (fixed)		300		
Travelling allowance (ordinary)		18,252		
Allowances to nursing establishment (Poona)		29,280		
Cost of passage to nurses		1,540		
Total ..		66,400	67,000	68,303
Carried over ..		8,22,300	7,84,500	7,89,075

DETAILED ACCOUNT No. 38B. MEDICAL. B-Hospitals and Dispensaries—contd.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
B-2 MOFUSSIL HOSPITALS AND DISPENSARIES—contd.			
Brought forward ..	8,22,300	7,84,500	7,89,075
B-2 (4) Contingencies—			
Contract contingencies (including cost of electrical energy consumed at the Civil Hospitals, Thana and Jalgaon)	48,000		
Non-contract contingencies	42,000		
Other supplies and services	2,47,670		
Nursing establishment contingencies (Poona)	3,800		
Pay of menials	15,130		
Probable savings	—5,000		
Total ..	3,51,600	2,86,200	2,74,529
B-2 (5) Scholarships	2,500		
Total ..	2,500	2,300	2,520
Total ..	11,76,400	10,73,000	10,66,124
B-2 (6) Establishment charges payable to or recoverable from other Governments Departments, etc.—			
Deduct—Charges recoverable from the Red Cross Society	—4,100		....
Total, Mofussil Hospitals and Dispensaries .. Voted ..	11,72,300	10,73,000	10,66,124

DETAILED ACCOUNT No. 38B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
B-3 LEPER ASYLUMS.				
B-3 (1) Pay of Establishment—				
Subordinate medical service officers (60—7—200) + S.P. 1 (40) 1 (15)	2	4,027		
Superior establishment 1 (19)	1	221		
Inferior establishment (15—21)	2	432		
Leave salary		20		
Total ..		4,700	4,000	3,647
B-3 (2) Allowances, Honoraria, etc.—				
House-rent and other allowances		200		
Total ..		200	500	394
B-3 (3) Contingencies—				
Contract contingencies		771		
Non-contract contingencies		221		
Other supplies and services		6,786		
Pay of menials		922		
Total ..		8,700	8,800	7,643
TOTAL .. Voted ..		13,600	13,300	11,684

DETAILED ACCOUNT No. 38B. MEDICAL. B-Hospitals and Dispensaries—contd.	Budget Estimate, 1937-28.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
B-4 GRANTS TO HOSPITALS AND DISPENSARIES.			
Grants-in-aid, Contributions and Donations.			
Grants to local and municipal hospitals and dispensaries	1,72,205		
Grants-in-aid to other hospitals and dispensaries	1,095		
Expenditure in connection with the application of the Lepers Act III of 1898 to certain parts of the Presidency	95,000		
Recurring grant to meet Government contribution to the New Wadia Maternity Hospital at Parel	35,000		
Grant-in-aid to the municipal hospitals, Bombay city, from the taxes collected on the Hospital race day	27,000		
TOTAL .. Voted ..	3,30,300	2,92,200	3,39,922

B-5 OTHER CHARGES.		Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
SCHEME FOR SUBSIDISING PRIVATE MEDICAL PRACTITIONERS FOR RURAL MEDICAL RELIEF.			Rs.	Rs.	Rs.
B-5 (2) Allowances, Honoraria, etc.—					
Travelling allowance (fixed)	Voted ..		1,800	....	....
B-5 (3) Contingencies—					
Subsidies to private medical practitioners			3,600		
Non-contract contingencies			2,400	....	....
TOTAL	.. Voted ..		6,000	....	....
	Total ..		7,800	....	....
B-5 (4) Establishment charges payable to or recoverable from other Governments Departments, etc.—					
Deduct—Charges recoverable from district local boards ..			—3,900		
TOTAL	.. Voted ..		3,900	....	....

DETAILED ACCOUNT No. 38C. MEDICAL. C-Grants for Medical purposes.			
Grants-in-aid, Contributions, Donations, etc.—			
Grants to nursing associations in the Presidency and mofussil hospitals ..	2,70,978		
Grants to charitable institutions, schemes, etc...	32,822		
Grant to the Bombay Medical Council	8,800		
TOTAL .. Voted ..	3,12,600	2,93,000	2,73,751

DETAILED ACCOUNT No. 38D. MEDICAL. Medical Colleges and Schools.				
SUMMARY.				
D-1 MEDICAL COLLEGE	*Charged* ..	*54,900*	*77,000*	*64,956*
	Voted ..	2,21,900	2,17,000	2,21,938
D-2 MEDICAL SCHOOLS	*Charged* ..	*3,600*	*4,000*	*3,551*
	Voted ..	1,44,500	1,19,000	1,11,952
TOTAL ..		4,24,900	4,17,000	4,02,397
	Charged ..	*58,500*	*81,000*	*68,507*
	Voted ..	3,66,400	3,36,000	3,33,890

DETAILED ACCOUNT No. 38D. **MEDICAL.** **D-Medical Colleges and Schools—contd.**		Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
DETAILS.					
D-1 MEDICAL COLLEGES.					
Grant Medical Colleges.					
D-1 (1) Pay of Officers—					
Dean, professors and other officers (*500—1,850*) (175—1,000)	*Charged* ..	*3*	*47,500*		
	Voted ..	14	53,800		
TOTAL ..	*Charged* ..		*47,500*	*71,000*	*60,580*
	Voted ..		53,800	49,000	51,058
D-1 (2) Pay of Establishment—					
Tutors (75—100)	..	19	20,719		
Superior establishment (30—350)	..	49	39,566		
Inferior establishment (20—30)	..	39	10,715		
Total—Votable	..		71,000	70,000	70,538
D-1 (3) Allowances, Honoraria, etc.—					
Cost of passage	*Charged* ..		*945*		
Travelling allowance	*Charged* ..		*755*		
	Voted ..		600		
House-rent and other allowances	*Charged* ..		*5,700*		
	Voted ..		4,800		
Honoraria	Voted ..		16,900		
TOTAL ..	*Charged* ..		*7,400*	*6,000*	*4,376*
	Voted ..		22,300	20,000	22,574
D-1 (4) Contingencies—					
Contract contingencies	..		21,035		
Non-contract contingencies	..		8,632		
Other supplies and services	..		500		
Customs duty on imported stores	..		6,100		
Value of and freight on Europe stores	..		24,000		
Pay of menials	..		3,933		
Total—Voted	..		64,200	65,000	66,603
D-1 (5) Grants-in-aid, contributions and donations—					
Payment to the Bombay municipality for practical instruction to be given to students	Voted ..		4,800	5,000	....
Passage Contribution	Voted ..		....	....	4,160
D-1 (6) Scholarships	Voted ..		5,800	8,000	7,005
TOTAL ..			2,76,800	2,94,000	2,86,894
	Charged ..		*54,900*	*77,000*	*64,956*
	Voted ..		2,21,900	2,17,000	2,21,938

DETAILED ACCOUNT No. 38D. MEDICAL. D-Medical Colleges and Schools—contd.		Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
D-2 MEDICAL SCHOOLS.					
D-2 (1) Pay of Officers—					
Superintendent's allowances (150)	*Charged* ..	2	*3,600*		
Teachers (200—450), S. P. 50	Voted ..	5	28,729		
Lecturers (120—700)	Voted ..	4	18,855		
Registrars and house surgeons (200—450) ..	Voted ..	2	9,616		
Total ..	*Charged* ..		*3,600*	*4,000*	*3,551*
	Voted ..		57,200	48,000	50,932
D-2 (2) Pay of Establishment—					
Subordinate medical service officers [60—7—200+S. P. (25)]	..	8	13,997		
Superior establishment (40—200) (60—5—170)	.. ..	4	4,700		
Inferior establishment (15—26)	.. ..	29	6,403		
Total ..	Voted ..		25,100	25,000	22,488
D-2 (3) Allowances, Honoraria, etc.—					
House-rent and other allowances ..	.. ..		3,492		
Travelling allowance (ordinary)	.. ..		658		
Honoraria and allowance to honorary lecturers	.. ..		15,450		
Total ..	Voted ..		19,600	19,000	18,828
D-2 (4) Contingencies—					
Contract contingencies	.. ..		2,650		
Non-contract contingencies	.. ..		10,956		
Other supplies and services	.. ..		19,100		
Customs duty on imported stores ..	.. ..		370		
Value of and freight on Europe stores ..	.. ..		3,320		
Pay of menials	.. ..		504		
Total ..	Voted ..		36,900	20,000	16,413
D-2 (5) Scholarships	Voted ..		5,700	7,000	3,291
	TOTAL ..		1,48,100	1,23,000	1,15,503
	Charged ..		*3,600*	*4,000*	*3,551*
	Voted ..		1,44,500	1,19,000	1,11,952

DETAILED ACCOUNT No. 38E. MEDICAL. E-Mental Hospitals.		Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
E-MENTAL HOSPITALS.					
E (1) Pay of Officers—					
Superintendents and deputy superintendents (*500—1,850*), *S. P. 250, 150* (200—850)+S. P. 150..	*Charged* ..	3	*20,500*		
	Voted ..	4	17,000		
Total ..	*Charged* ..		*20,500*	*24,800*	*24,696*
	Voted ..		17,000	18,000	14,595
E (2) Pay of Establishment—					
Subordinate medical service officers [60—7—200+S. P. (25)]	..	11	20,314		
Superior establishment (18—250) (69—5—170) ..	..	364	1,32,616		
Inferior establishment (14—34)	..	112	23,470		
Temporary establishment	..		100		
Total.. Voted	..		1,76,500	1,62,000	1,57,721
E (3) Allowances, Honoraria, etc.—					
Cost of passage	*Charged* ..		*3,000*		
House-rent and other allowances	Voted ..		4,539		
Travelling allowance (ordinary)	Voted ..		1,761		
Total ..	*Charged* ..		*3,000*	*200*	*103*
	Voted ..		6,300	7,000	7,382
E (4) Contingencies—					
Contract contingencies (including cost of electrical energy at the central mental hospital, Yeravda)	..		31,825		
Non-contract contingencies	..		23,661		
Other supplies and services	..		2,17,520		
Railway fare and subsistance allowance to cured lunatics	..		840		
Discretionary allowance to Superintendents for amusement of lunatics			2,575		
Pay of menials	..		11,779		
Total.. Voted	..		2,88,200	2,98,000	2,87,560
TOTAL	..		5,11,500	5,10,000	4,92,057
Charged	..		*23,500*	*25,000*	*24,799*
Voted	..		4,88,000	4,85,000	4,67,258

DETAILED ACCOUNT No. 38F. MEDICAL. F-Chemical Examiners.		Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
F-CHEMICAL ANALYSER, BOMBAY.					
F (1) Pay of Officers—					
Chemical Examiner (600—1,200)		1	8,350		
Assistant Chemical Examiners (150—600)		2	9,150		
Total ..	*Charged* ..		....	....	*16,973*
	Voted ..		17,500	18,000	16,664
F (2) Pay of Establishment—					
Superior establishment (40—250)		8	12,720		
Servants (15—35)		5	1,380		
Probable saving			—1,600		
Total ..			12,500	12,000	11,930
F (3) Allowances, Honoraria, etc.—					
House-rent and other allowances			1,700		
Total ..	*Charged* ..		....	....	*1,532*
	Voted ..		1,700	2,000	1,547
F (4) Contingencies—					
Contract contingencies			2,700		
Non-contract contingencies			200		
Customs duty on imported stores			900		
Value of and freight on Europe stores			6,800		
Total ..			10,600	11,000	11,539
Total ..			42,300	43,000	60,185
TOTAL	*Charged* ..		....	....	*18,505*
	Voted ..		42,300	43,000	41,680

DETAILED ACCOUNT No. 38G. **MEDICAL.** **G-Charges in England.**			Budget Estimate, 1937–38.	1936–37.	1935–36.
			Rs.	Rs.	Rs.
G-I Leave salaries and deputation pay	Secretary of State for India..	Voted ..	6,000	....	2,588
	High Commissioner for India.	*Charged* ..	*1,04,200*	*75,840*	*40,647*
		Voted ..	7,600	16,360	11,470
G-II Sterling overseas pay—High Commissioner for India ..		*Charged* ..	*45,200*	*43,480*	*50,031*
G-III Stores for India—High Commissioner for India		Voted ..	9,000	6,960	8,055
TOTAL ..		*Charged* ..	*1,49,400*	*1,19,320*	*90,678*
		Voted ..	22,600	23,320	22,113

39-PUBLIC HEALTH.		Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
A. PUBLIC HEALTH ESTABLISHMENT	*Charged* ..	39-A	*1,10,900*	*1,15,300*	*1,40,702*
	Voted ..		5,60,000	5,61,300	6,10,838
B. GRANTS FOR PUBLIC HEALTH PURPOSES	Voted ..	39-B	2,02,800	2,36,000	1,81,981
C. EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES ..	Voted ..	39-C	1,47,300	1,42,100	1,41,288
D. BACTERIOLOGICAL LABORATORIES	*Charged* ..	39-D	*54,000*	*47,800*	*40,630*
	Voted ..		2,53,900	2,57,300	2,40,725
E. PASTEUR INSTITUTES	Voted ..	39-E	14,500	32,100	31,083
F. WORKS	Voted ..	39-F	18,12,700	8,95,600	8,48,851
G. CHARGES IN ENGLAND	*Charged* ..	39-G	*44,200*	*12,520*	*48,736*
	Voted ..		7,200	2,400	2,424
H. LOSS OR GAIN BY EXCHANGE	*Charged* ..		....	*—43*	*—255*
	Voted ..		....	—12	—12
LUMP CUT UNDER "ALLOWANCES, HONORARIA, ETC." ..	*Charged* ..		*—400*	....	....
	Voted ..		—2,100	....	....
LUMP CUT UNDER "CONTINGENCIES"	Voted ..		—7,600	....	....
For rounding ..	*Charged* ..		*+300*	*+423*	....
	Voted ..		+600	+212	....
	TOTAL ..		31,98,300	23,03,000	22,86,991
	Charged		*2,09,000*	*1,76,000*	*2,29,813*
	Voted		29,89,300	21,27,000	20,57,178

DETAILED ACCOUNT No. 39-A.
PUBLIC HEALTH.
A-Public Health Establishment.

SUMMARY.

		Budget Estimate, 1937-38.	1936-37.	1935-36.
A-1. DIRECTOR AND ASSISTANT DIRECTORS OF PUBLIC HEALTH ..	*Charged* ..	*54,300*	*53,200*	*38,365*
	Voted ..	1,44,100	1,50,400	1,56,497
A-2. PUBLIC HEALTH LABORATORY, POONA	*Charged* ..	....	*200*	....
	Voted ..	36,700	39,100	33,178
A-3. BELGAUM VACCINE INSTITUTE	Voted ..	64,400	73,500	69,161
A-4. LOCAL VACCINATION ESTABLISHMENT	Voted ..	1,68,300	1,73,600	1,72,713
A-5. PUBLIC HEALTH ENGINEERING ESTABLISHMENTS	*Charged* ..	*35,400*	*37,000*	*89,495*
	Voted ..	73,200	64,100	1,16,366
A-6. CONSULTING SURVEYOR TO GOVERNMENT	*Charged* ..	*21,200*	*24,900*	*12,842*
	Voted ..	72,300	59,600	62.155
A-7. PILGRIM CHARGES	Voted ..	1,000	1,000	768
	TOTAL ..	6,70,900	6,76,600	7,51,540
	Charged ..	*1,10,900*	*1,15,300*	*1,40,702*
	Voted ..	5,60,000	5,61,300	6,10,838

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.		Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
A-1 DIRECTOR AND ASSISTANT DIRECTORS OF PUBLIC HEALTH.					
A-1 (1) Pay of Officers—					
Director of Public Health 1 (2,100—60—2,400)	*Charged*	1	*27,300*		
Assistant Directors of Public Health *1 (1,250 + 250 additional pay + 300 O. S. P.)*, 1 (500—100/5—1,000 + 33⅓ per cent.), and 1 (400—20—700—35—1,050)	*Charged*	1	*21,600*		
	Voted	2	20,800		
Total	*Charged*		*48,900*	*46,800*	*35,230*
	Voted		20,800	21,100	26,386
A-1 (2) Pay of Establishment—					
Inspectors, vaccinators and clerks (25—260)		71	79,526		
Servants (14—22)		44	8,574		
Total	Voted		88,100	92,200	92,730
A-1 (3) Allowances, Honoraria, etc.—					
House-rent and other allowances	Voted		410		
Travelling allowance — ordinary	*Charged*		*4,900*		
Travelling allowance — fixed	Voted		10,140		
Travelling allowance — ordinary	Voted		9,000		
Honoraria	*Charged*		*500*		
	Voted		250		
Fees to lecturer (sanitary surveyors' class)	Voted		450		
Grant of studentship	Voted		450		
Total	*Charged*		*5,400*	*6,400*	*3,135*
	Voted		20,700	21,200	21,209
A-1 (4) Contingencies—					
Contract contingencies			2,940		
Non-contract contingencies			7,080		
Other supplies and services			3,955		
Reserve at the disposal of the Director of Public Health			325		
Total	Voted		14,300	15,900	16,022
A-1 (5) Scholarships—(sanitary surveyors' class)	Voted		200	....	150
TOTAL	*Charged*		*54,300*	*53,200*	*38,365*
	Voted		1,44,100	1,50,400	1,56,497

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A.—Public Health Establishment.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
A-2 PUBLIC HEALTH LABORATORY, POONA.				
A-2 (1) Pay of Officers—Officer in charge 1 (500—100—1,000 + 33⅓ per cent.)	1	12,800		
Total .. *Charged* ..		....	*200*	....
Total .. Voted ..		12,800	12,800	13,020
A-2 (2) Pay of Establishment—				
Clerks, etc. (15-350)	14	14,100		
Servants (17-19)	3	600		
Total ..		14,700	14,600	11,604
A-2 (3) Allowances, Honoraria, etc.—Travelling allowance (ordinary)		700	1,800	1,163
A-2 (4) Contingencies—				
Pay of menials		192		
Non-contract contingencies		7,308		
Customs duty on imported stores		1,000		
Total ..		8,500	9,900	7,391
TOTAL .. *Charged* ..		....	*200*	....
TOTAL .. Voted ..		36,700	39,100	33,178

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
A-3. BELGAUM VACCINE INSTITUTE.				
A-3 (1) **Pay of Officers**—Director (500—100—1,000 + 33⅓ per cent.) ..	1	14,200	12,800	12,113
A-3 (2) **Pay of Establishment**—				
Superintendents, assistant superintendents, clerks and laboratory assistants (25—225)	15	17,060		
Servants (14—21)	22	3,440		
Total ..		20,500	20,300	20,287
A-3 (3) **Allowances, Honoraria, etc.**—				
Travelling allowance .. fixed		1,300		
Travelling allowance .. ordinary		1,700		
Total ..		3,000	3,300	3,276
A-3 (4) **Contingencies**—				
Contract contingencies		9,300		
Pay of menials		800		
Non-contract contingencies		10,700		
Other supplies and services		5,500		
Customs duty on imported stores		400		
Total ..		26,700	37,100	33,485
TOTAL .. Voted ..		64,400	73,500	69,161

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
A-4. LOCAL VACCINATION ESTABLISHMENT.				
A-4 (1) Pay of Establishment—				
Vaccinators and special pay (18—50)	232	1,07,860		
Servants (15)	3	540		
Total ..		1,08,400	1,17,800	1,17,561
A-4 (2) Allowances, Honoraria, etc.—				
House-rent and other allowances		396		
Travelling and pony allowances (fixed)		33,092		
Travelling allowance (ordinary)		712		
Total ..		34,200	37,100	37,392
A-4 (3) Contingencies—Non-contract contingencies		100	100	113
A-4 (4) Grants-in-aid, Donations, Contributions—				
Grants-in-aid to local bodies in connection with a scheme for pay of vaccinators ..		25,600	18,600	17,647
TOTAL .. Voted ..		1,68,300	1,73,600	1,72,713

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
A-5 PUBLIC HEALTH ENGINEERING ESTABLISHMENTS.				
(a) Consulting Public Health Engineer.				
A-5 (a) (1) Pay of Officers—				
Consulting Public Health Engineer (375—50—1,375) .. *Charged* ..	*1*	*16,100*		
Assistant engineers (250—20—750) .. .. Voted ..	2	14,000		
Lump cut .. .. *Charged* ..		*—4,000*		
Total .. *Charged* ..		*12,100*	*16,200*	*18,521*
Total .. Voted ..		14,000	13,900	13,031
A-5 (a) (2) Pay of Establishment—				
Clerks and draftsman (30—180)	6	7,554		
Servants (18—22)	5	1,152		
Temporary establishment		3,594		
Total—Voted		12,300	12,500	12,263
A-5 (a) (3) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary) .. .. *Charged*		*2,500*	*1,900*	*2,207*
Travelling allowance (ordinary) .. .. Voted		1,800	2,300	1,903
A-5 (a) (4) Contingencies—Non-contract contingencies .. Voted		1,900	1,900	1,750
A-5 (a) (5) Establishment charges recoverable from other Governments, Departments, etc.—				
Deduct—Recoveries from local bodies in respect of fees for preparation and scrutiny of plans and estimates, inspection, etc., of public health works by the C. P. H. Engineer .. .. Voted ..		—30,000	—34,900	....
Total—(a) carried over .. *Charged*		*14,600*	*18,100*	*20,728*
Total—(a) carried over .. Voted		....	—4,300	28,947

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.		Strength, 1937-38.	Budget Estimate 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
A-5 PUBLIC HEALTH ENGINEERING ESTABLISHMENTS—concld.					
Total, (a) brought forward	*Charged*		*14,600*	*18,100*	*20,728*
	Voted		....	—4,300	28,947
(b) Poona Water Works Division.					
A-5 (b) (1) Pay of Officers—*Executive Engineer (375—50—1,375)*	*Charged*	*1*	*16,500*	*16,500*	*16,411*
A-5 (b) (2) Pay of Establishment—					
Overseers, clerks, draftsman, store-keeper and accountant (30—250)		12	18,516		
Servants (18—20)		3	684		
Temporary establishment			31,663		
Probable savings			—1,663		
Total	Voted		49,200	49,300	47,781
A-5 (b) (3) Allowances, Honoraria, etc.—					
Travelling allowance	fixed — *Charged*		*1,700*		
	ordinary — *Charged*		*300*		
	fixed — Voted		456		
	ordinary — Voted		2,044		
Total	*Charged*		*2,000*	*1,800*	*1,544*
	Voted		2,500	2,500	2,408
A-5 (b) (4) Contingencies—Non-contract contingencies	Voted		4,100	4,900	7,523
TOTAL, (b)	*Charged*		*18,500*	*18,300*	*17,955*
	Voted		55,800	56,700	57,712
GRAND TOTAL	*Charged*		*33,100*	*36,400*	*38,683*
	Voted		55,800	52,400	86,659
A-5 (5) Establishment charges payable to other Governments, Departments, etc.—					
Supervision charges of the Superintending Engineer, Deccan Irrigation Circle	*Charged*		*3,700*		
	Voted		4,300		
Establishment charges distributed *pro rata*	*Charged*		*3,800*		
	Voted		14,100		
Moiety of pay and allowances of the Executive Mechanical Engineer and Works Manager, Dapuri	Voted		9,950		
Secretariat charges	Voted		3,750		
Total	*Charged*		*7,500*	*8,600*	*53,376*
	Voted		32,100	35,700	86,449
A-5 (6) Establishment charges recoverable from other Governments, Departments, etc.—					
Deduct—Percentage charges of establishment on contribution and provincial works	*Charged*		*—5,200*	*—8,000*	*—2,564*
	Voted		—14,700	—24,000	—56,742
TOTAL, Public Health Engineering Establishments	*Charged*		*35,400*	*37,000*	*89,495*
	Voted		73,200	64,100	1,16,366

DETAILED ACCOUNT No. 39-A. **PUBLIC HEALTH.** **A-Public Health Establishment.**		Strength, 1937-38	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
A-6 CONSULTING SURVEYOR TO GOVERNMENT.					
A-6 (1) Pay of Officers—					
Consulting Surveyor and Assistant Consulting Surveyors, 1 (1,500—50—2,250), 1 (250—20—500), 1 (440—20—600) and 1 (750—50—1,250).	*Charged* ..	*1*	*24,200*		
	Voted ..	3	27,700		
Senior Assistant to Consulting Surveyor (250—15—325) ..	Voted	1	1,000		
Lump cut	*Charged* ..		*—4,500*		
Total ..	*Charged* ..		*19,700*	*23,600*	*11,109*
	Voted ..		28,700	27,100	31,502
A-6 (2) Pay of Establishment—					
Surveyors, draftsmen, clerks, etc. (30—400)	..	28	38,652		
Servants (11—20)	..	14	2,708		
Temporary establishment	..		4,500		
Total ..	Voted ..		45,860	37,500	38,064
A-6 (3) Allowances, Honoraria, etc.—					
House-rent and other allowances	Voted ..		1,620		
Travelling allowance .. ordinary	*Charged* ..		*1,500*		
Travelling allowance .. fixed	Voted ..		2,580		
Travelling allowance .. ordinary	Voted ..		3,000		
Total ..	*Charged* ..		*1,500*	*1,300*	*1,733*
	Voted ..		7,200	4,600	6,855
A-6 (4) Contingencies—					
Contract contingencies	..		4,550		
Non-contract contingencies	..		940		
Supplies and services	..		450		
Total ..	Voted ..		5,940	4,500	4,434
A-6 (5) Establishment charges recoverable from other Governments, Departments, etc.—					
Deduct—Amount transferred to " 7-Land Revenue " (*vide* page 55) on account of revision of non-agricultural assessment at Poona, Surat and Thana, Rs. 6,640; defence of land acquisition appeals, valuation of Government properties and scrutiny of draft awards, etc., Rs. 5,500; and layouts of land, scrutiny of buildings, etc., Rs. 3,260	Voted ..		—15,400	—14,100	—18,700
TOTAL ..	*Charged* ..		*21,200*	*24,900*	*12,842*
	Voted ..		72,300	59,600	62,155

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
A-7 PILGRIM CHARGES.			
A-7 (1) Pay of Establishment—Subordinate medical service officer	620	600	433
A-7 (2) Allowances, Honoraria, etc.—			
House-rent and other allowances	270		
Travelling allowance..fixed	60		
Total ..	330	300	284
A-7 (3) Contingencies—Other supplies and services	50	100	51
TOTAL .. Voted ..	1,000	1,000	768

DETAILED ACCOUNT No. 39-B. PUBLIC HEALTH. B-Grants for Public Health purposes.			
Grants-in-aid, Contributions, etc.			
GRANTS TO—			
VILLAGE SANITARY COMMITTEES — N. D.	6,000		
VILLAGE SANITARY COMMITTEES — C. D.	2,000		
VILLAGE SANITARY COMMITTEES — S. D.	6,000		
SANITARY ASSOCIATIONS, ETC.	4,800		
LOCAL BODIES IN CONNECTION WITH EMPLOYMENT OF HEALTH OFFICERS AND SANITARY INSPECTORS—			
LOCAL BOARDS	5,765		
MUNICIPALITIES	69,378		
NASIK SANATORIUM	500		
BABY WEEK CELEBRATION	5,000		
INFANT WELFARE SOCIETY	982		
LOCAL BODIES FOR VILLAGE WATER SUPPLY — N. D.	28,250		
LOCAL BODIES FOR VILLAGE WATER SUPPLY — C. D.	15,500		
LOCAL BODIES FOR VILLAGE WATER SUPPLY — S. D.	31,250		
IMPROVEMENTS OF WATER SUPPLY ESPECIALLY FOR THE DEPRESSED CLASSES ..	10,000		
SHOLAPUR DEVELOPMENT SCHEME	285		
VILLAGE WATER SUPPLY SCHEMES PREPARED BY THE LATE SPECIAL ENGINEER, MINOR IRRIGATION WORKS IN THE CENTRAL AND SOUTHERN DIVISIONS	4,700		
GRANTS-IN-AID TO MUNICIPALITIES FOR WORKS EXECUTED THROUGH THE PUBLIC WORKS DEPARTMENT	12,390		
TOTAL .. Voted ..	2,02,800	2,36,000	1,81,981

DETAILED ACCOUNT No. 39-C. PUBLIC HEALTH. C-Expenses in connection with epidemic diseases.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
SUMMARY.			
C-1 EXPENSES IN CONNECTION WITH MALARIA	57,100	74,200	80,799
C-2 EXPENSES IN CONNECTION WITH OTHER EPIDEMICS	90,200	67,900	60,489
TOTAL .. Voted ..	1,47,300	1,42,100	1,41,288

C-1 Expenses in connection with Malaria.

	Budget Estimate, 1937-38.	1936-37.	1935-36.
C-1 (1) Pay of Establishment—Subordinate medical service officers	10,000	14,500	13,725
C-1 (2) Allowances and Honoraria, etc.—Travelling allowance..fixed	3,000	4,800	4,254
C-1 (3) Contingencies—			
Non-contract contingencies	1,100		
Other supplies and services—			
Free distribution and cheap sale of "Quinine treatments", and purchase of quinine powder for sale at post office	43,000		
Total ..	44,100	54,900	62,820
TOTAL .. Voted ..	57,100	74,200	80,799

DETAILED ACCOUNT No. 39-C. PUBLIC HEALTH. C-2 Expenses in connection with other epidemics.	Budget Estimate, 1937-38	1936-37.	1935-36.
	Rs.	Rs.	Rs.
C-2-A Infectious Diseases Hospital, Poona.			
C-2-A (1) Pay of Officers—Medical officer 1 (900)	10,800	10,800	10,755
C-2-A (2) Pay of Establishment—Temporary establishment	13,900	13,900	13,865
C-2-A (3) Allowances, Honoraria, etc.—House-rent and other allowances	100	100	....
C-2-A (4) Contingencies—			
Non-contract contingencies	2,600		
Other supplies and services	9,400		
Total ..	12,000	9,200	10,106
Total, C-2-A ..	36,800	34,000	34,726
C-2-B Other Charges.			
Cynogas operations	11,300	....	....
Inoculation against plague, cholera and other epidemics .. .. .. } Expenditure in connection with out-breaks of cholera, etc. .. .. .. }	27,000	31,900	23,995
Sanitary and medical arrangements at Pandharpur fair	1,800	2,000	1,768
Total, C-2-B ..	40,100	33,900	25,763
C-2-C Epidemic Medical Officers.			
C-2-C (1) Pay of Establishment—			
Epidemic medical officers 10 (50)	6,000		
Servants 10 (14)	1,700		
Total ..	7,700	....	....
C-2-C (2) Allowances, Honoraria, etc.—Travelling allowance..fixed	4,000	....	....
C-2-C (3) Contingencies—			
Non-contract contingencies	1,000		
Supplies and services	600		
Total ..	1,600	....	....
Total, C-2-C ..	13,300	....	....
TOTAL .. Voted ..	90,200	67,900	60,489

DETAILED ACCOUNT No. 39-D. PUBLIC HEALTH. D-Bacteriological Laboratories.		Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
HAFFKINE INSTITUTE, BOMBAY.					
D-(1) Pay of Officers—					
Director, Assistant Directors and other medical officers *1 (1,600 + S. P. 450 + O. S. P. 300), 1 (1,250 + S. P. 250 + O. S. P. 300)*, 1 (750), 1 (520), 1 (490), 1 (450 + S. P), 3 (100).	*Charged* ..	2	*49,800*	*43,300*	*37,030*
	Voted ..	4	28,400	28,800	27,589
D-(2) Pay of Establishment—					
Subordinate medical service officer (60—7—200 + *S. P.* 75) ..			2,964		
Superior establishment (including clerks, assistant bio-chemists and laboratory assistants) (30—500)		1	59,000		
Servants (20—50)		39	15,636		
Temporary establishment		64	500		
Lump cut			—3,000		
Total ..	Voted ..		75,100	76,500	76,160
D-(3) Allowances, Honoraria, etc.—					
House-rent and other allowances	*Charged* ..		*3,600*		
	Voted ..		5,200		
Travelling allowance (ordinary)	*Charged* ..		*600*		
	Voted ..		800		
Total ..	*Charged* ..		*4,200*	*4,500*	*3,600*
	Voted ..		6,000	5,000	4,678
D-( ) Contingencies—					
Contract contingencies			46,200		
Non-contract contingencies			12,400		
Other supplies and services			69,000		
Customs duty on imported stores			11,000		
Pay of menials			5,800		
Total ..	Voted ..		1,44,400	1,47,000	1,32,298
TOTAL ..			3,07,900	3,05,100	2,81,355
	Charged ..		*54,000*	*47,800*	*40,630*
	Voted ..		2,53,900	2,57,300	2,40,725

DETAILED ACCOUNT No. 39-E. PUBLIC HEALTH. E-Pasteur Institutes.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
E-1 Establishment for carrying out the anti-rabic treatment work at the Haffkine Institute—			
E-1 (1) **Pay of Officers**—Medical Officer, 1 (500—50—900 + S. P. 200)	13,200	13,200	13,145
E-1 (2) Pay of Establishment	....	5,300	5,990
*E-1 (3) **Allowances, Honoraria, etc.**	....	400	509
E-1 (4) Contingencies	....	....	7
Total—E-1 ..	13,200	18,900	19,651
E-2 **Provision for anti-rabic treatment**	1,300	13,200	11,432
TOTAL .. Voted ..	14,500	32,100	31,083

DETAILED ACCOUNT No. 39-F. PUBLIC HEALTH. F-Works.			
F-(1) Original Works—			
Compensation under Workmen's Compensation Act	500		
Discretionary grant	1,000		
Alandi water works	11,000		
Salsette water supply	16,500		
Village water supply	10,00,000		
Total ..	10,29,000	55,600	45,982
F-(2) Repairs—Current repairs	7,86,300		
Lump cut	—5,500		
Total ..	7,80,800	8,32,500	7,82,914
F-(3) Tools and Plant—			
Tools and plant	5,500		
Deduct—Recoveries of tools and plant charges on works under "70—Capital Outlay on Improvement of Public Health"	—2,600		
Total ..	2,900	6,500	10,212
F-(4) Suspense	....	1,000	11,352
F-(5) ***Deduct*****—English Cost of Stores**	....	....	—1,609
TOTAL .. Voted ..	18,12,700	8,95,600	8,48,851

DETAILED ACCOUNT No. 39-G. PUBLIC HEALTH. G-Charges in England.				Budget Estimate, 1937-38.	1936-37.	1935-36.
				Rs.	Rs.	Rs.
G-1 Leave salaries and deputation pay..	Secretary of State for India		*Charged* ..	*7,400*	*280*	....
	High Commissioner for India		*Charged* ..	*25,000*	....	*42,204*
			Voted ..	4,800	....	....
G-2 Sterling overseas pay—High Commissioner for India ..			*Charged* ..	*11,800*	*12,240*	*5,835*
			Voted ..	2,400	2,400	2,400
G-3 Stores—High Commissioner of India			Voted ..	....	....	24
G-4 Other charges—High Commissioner for India			*Charged* ..	....	....	*697*
			Total ..	51,400	14,920	51,160
			Charged ..	*44,200*	*12,520*	*48,736*
			Voted ..	7,200	2,400	2,424

40-AGRICULTURE.		Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
A–Agricultural department	*Charged*	40-A	*61,300*	*65,000*	*52,772*
	Voted		4,98,000	4,80,500	4,87,089
B–Experimental farms	Voted	40-B	1,74,100	1,84,000	2,24,277
C–Agricultural experiments	Voted		18,300	18,500	19,485
D–Agricultural education and research	*Charged*	40-D	*31,000*	*31,000*	*20,408*
	Voted		3,82,800	3,66,600	3,59,986
E–Botanical and public gardens	Voted		*3,000	* 3,000	* 2,638
F–Public exhibitions and fairs	Voted	40-F	3,200	3,100	3,347
G–Other charges	Voted	40-G	2,21,000	2,12,100	1,85,245
H–Charges in England	*Charged*	40-H	*30,800*	† *17,120*	†*34,172*
	Voted		1,400	† 13,720	†31,242
I–Loss or gain by exchange	*Charged*		....	†*−70*	†*−248*
	Voted		....	†−87	†−162
Lump cut under "Allowances, Honoraria etc."	*Charged*		*−300*	....	....
	Voted		−2,200	....	....
Lump cut under "Contingenceis"	Voted		−8,700	....	....
For rounding	*Charged*		*+200*	*− 50*	....
	Voted		+100	−433	....
		TOTAL	14,14,000	13,94,000	14,20,251
		Charged	*1,23,000*	*1,13,000*	*1,07,104*
		Voted	12,91,000	12,81,000	13,13,147

DETAILED ACCOUNT No. 40-A.
AGRICULTURE.
A-Agricultural Department.

SUMMARY.

		Budget Estimate, 1937-38.	1936-37.	1935-36.
A-1 Superintendence	*Charged*	*28,100*	*29,900*	*27,377*
	Voted	60,300	65,500	65,376
A-2 Agricultural Propaganda	*Charged*	*33,200*	*35,100*	*25,395*
	Voted	4,37,700	4,15,000	4,21,713
	TOTAL	5,59,300	5,45,500	5,39,861
	Charged	*61,300*	*65,000*	*52,772*
	Voted	4,98,000	4,80,500	4,87,089

* Grant to the Agri-Horticultural Association of Western India.

† Figures relating to the Veterinary and Co-operative departments are not separately available. They are included in th figures shown above under this major head.

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DETAILED ACCOUNT No. 40-A. AGRICULTURE. A-Agricultural Department.	Strength, 1937–38.	Budget Estimate, 1937–38.	1936–37.	1935–36.
		Rs.	Rs.	Rs.
A-1 SUPERINTENDENCE.				
A-1 (1) Pay of Officers—				
Director (2,000—50—2,250) .. .. *Charged* ..	*1*	*25,100*		
Personal assistant (170—15—500) .. .. Voted ..	1	3,040		
Leave salary .. .. Voted ..		260		
Total .. *Charged* ..		*25,100*	*25,400*	*24,668*
Total .. Voted ..		3,300	6,700	7,410
A-1 (2) Pay of Establishment—				
Superintendents and clerks (including proficiency allowance) (24—300) ..	35	41,621		
Servants (11—22)	13	2,832		
Temporary establishment		1,200		
Probable savings		—1,553		
Total .. Voted ..		44,100	45,700	45,226
A-1 (3) Allowances, Honoraria, etc.—				
Travelling allowance .. ordinary .. .. *Charged* ..		*3,000*	*4,500*	*2,709*
Travelling allowance .. ordinary .. .. Voted ..		5,200	5,200	4,861
A-1 (4) Contingencies—				
Contract contingencies		2,700		
Non-contract contingencies		1,000		
Service postage and telegrams		4,000		
Total .. Voted ..		7,700	7,900	7,879
TOTAL .. *Charged* ..		*28,100*	*29,900*	*27,377*
TOTAL .. Voted ..		60,300	65,500	65,376

DETAILED ACCOUNT No. 40-A. **AGRICULTURE.** **A-Agricultural Department.**	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
A-2 AGRICULTURAL PROPAGANDA.				
A-2 (1) Pay of Officers—				
Charged.				
Deputy Director of Agriculture (1,250—50—1,500)	*2*	*23,600*		
Live Stock Expert to the Government of Bombay (350—50—1,250) ..	*1*	*5,000*		
Voted.				
Deputy Directors of agriculture (320—40—1,200)	3	26,520		
Divisional superintendent of agriculture (250—20—750)	1	5,235		
Cotton superintendents 1 (250—20—750), 1 (170—15—500) ..	2	8,247		
Agricultural engineer (300—20—420—30—660—40—900)	1	6,947		
Assistant live stock expert (250—20—750)	1	3,600		
Substitutes in leave vacancies	....	3,600		
Probable savings	....	—2,949		
Total .. *Charged* ..	....	*28,600*	*31,000*	*22,393*
Total .. Voted ..	....	51,200	47,500	49,550
A-2 (2) Pay of Establishment—				
Workshop establishment (60—250)	3	5,520		
Mechanical assistants, draftsmen and tracers (35—270)	5	8,424		
Fitters and engine drivers (30—140)	7	8,330		
Kamgars (30—60)	31	15,575		
Graduate and non-graduate assistants (30—300)	90	1,30,444		
Clerks and managers (25—250)	26	25,532		
Servants (13—80)	50	12,756		
Temporary establishment	....	7,719		
Probable savings	....	—8,000		
Total .. Voted ..		2,06,300	2,09,900	2,03,689
A-2 (3) Allowances, Honoraria, etc.—				
Travelling allowance .. .. .. ordinary .. *Charged* ..		*4,600*		
Travelling allowance .. fixed .. Voted ..		1,800		
Travelling allowance .. ordinary .. Voted ..		61,300		
Total .. *Charged* ..		*4,600*	*4,100*	*3,002*
Total .. Voted ..		63,100	57,500	57,216
Carried over .. *Charged* ..		*33,200*	*35,100*	*25,395*
Carried over .. Voted ..		3,20,600	3,14,900	3,10,455

DETAILED ACCOUNT No. 40-A. **AGRICULTURE.** **A-Agricultural Department.**	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
A-2 AGRICULTURAL PROPAGANDA—*concld.*			
Brought forward .. *Charged* ..	*33,200*	*35,100*	*25,395*
Brought forward .. Voted ..	3,20,600	3,14,900	3,10,455
A-2 (4) Contingencies—			
Contract contingencies	1,650		
Non-contract contingencies—			
Rents, rates and taxes	7,476		
Office expenses and miscellaneous	5,504		
Service, postage and telegrams	7,807		
Pay of menials	6,105		
Purchase of periodicals	4,500		
Supplies and Services—			
Purchase of dead stock	2,820		
Upkeep of machinery	5,390		
Premium bulls	15,000		
Apparatus and chemicals	996		
Destruction of wild animals	700		
Destruction of insect pests	288		
Poultry	100		
Cotton transport check stations	2,414		
Customs duty on imported stores	850		
Total .. Voted ..	61,600	56,000	55,147
A-2 (5) Grants-in-aid, Contributions and Donations, etc.—			
Utilization of gaorakshans for improvement of cattle	2,400		
Subsidies to agricultural associations for propaganda	43,800		
Grants-in-aid to private bodies	400		
Grant-in-aid towards Jayawant and Gadag No. 1 cotton seed scheme	8,900		
Total .. Voted ..	55,500	44,100	56,111
TOTAL .. *Charged* ..	*33,200*	*35,100*	*25,395*
TOTAL .. Voted	4,37,700	4,15,000	4,21,713

DETAILED ACCOUNT No. 40-B. **AGRICULTURE.** **B-Experimental Farms.**	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
B-(1) Pay of Establishment—				
Special pay to subordinate medical service officer (10)		150		
Fitters and engine drivers (30—140)	5	3,271		
Graduate and non-graduate assistants (30—300)	35	52,397		
Clerks (25—250)	12	10,695		
Servants (13—80)	20	5,187		
Total ..		71,700	68,100	67,905
B-(2) Allowances, Honoraria, etc.—				
Travelling allowance .. .. .. fixed		154		
ordinary		2,246		
Total ..		2,400	2,900	1,891
B-(3) Contingencies—				
Non-contract contingencies—				
Rents, rates and taxes		5,767		
Office expenses and miscellaneous		2,550		
Service postage and telegrams		1,043		
Pay of menials		4,210		
Petty construction and repairs		5,895		
Supplies and services—				
Purchase of dead stock		2,800		
Upkeep of machinery		5,040		
Cultivation charges		47,690		
Purchase and upkeep of live stock		25,005		
Total ..		1,00,000	1,13,000	1,54,481
TOTAL .. Voted ..		1,74,100	1,84,000	2,24,277

DETAILED ACCOUNT No. 40-D. **AGRICULTURE.** **D-Agricultural Education and Research.**	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
Agricultural College, Poona.				
Charged.				
D (1) Pay of Officers—				
Principal (special pay Rs. 150)	*1*	*1,800*		
Professor of Agriculture 1 (350—50—1,250)	*1*	*15,000*		
Horticulturist 1 (350—50—1,250)	*1*	*12,400*		
Voted.				
Professors and assistant professors 5 (250—20—750), 1 (300—20—900), 1 (170—10—500), 1 (200—15—600)	8	41,433		
Economic botanist 1 (300—25—1,000)	1	5,100		
Agricultural chemist 1 (300—20—900)	1	3,700		
Inspector, vernacular agricultural schools 1 (250—20—750) ..	1	5,484		
Plant pathologist 1 (300—30—900)	1	7,011		
Assistant plant pathologist (temporary) 1 (170—10—500) ..	1	3,720		
Crop botanist 1 (250—20—750)	1	3,722		
Cotton breeders 3 (250—20—750), 1 (170—10—500)	4	22,930		
Total .. *Charged* ..		*29,200*	*28,500*	*18,695*
Total .. Voted ..		93,100	89,000	85,849
D (2) Pay of Establishment—				
Subordinate medical service officer (200), compounder (50) and special pay for medical supervision (25)	2	3,600		
Clerks (30—140)	16	14,890		
Graduate and non-graduate assistants (30—300)	63	92,556		
Assistant master (60)	1	720		
Engine drivers (30—60)	4	2,778		
Servants, insect collector, etc. (10—40)	44	11,796		
Contract establishment (16—25)	3	744		
Temporary establishment		2,916		
Probable savings		—3,000		
Total .. Voted ..		1,27,000	1,23,500	1,19,773
Total—Carried over .. *Charged* ..		*29,200*	*28,500*	*18,695*
Total—Carried over .. Voted ..		2,20,100	2,12,500	2,05,622

DETAILED ACCOUNT No. 40-D. AGRICULTURE. D-Agricultural Education and Research.		Budget Estimate, 1937–38.	1936–37.	1935–36.
		Rs.	Rs.	Rs.
Agricultural College, Poona—concld.				
Brought over ..	*Charged* ..	*29,200*	*28,500*	*18,695*
	Voted ..	2,20,100	2,12,500	2,05,622
D (3) Allowances, Honoraria, etc.—				
Travelling allowance .. .. ordinary ..	*Charged* ..	*1,800*		
Travelling allowance .. .. fixed ..	Voted ..	150		
Travelling allowance .. .. ordinary ..	Voted ..	16,850		
Total ..	*Charged* ..	*1,800*	*2,500*	*1,713*
	Voted ..	17,000	17,200	17,398
D (4) Scholarships	Voted ..	5,800	5,400	8,028
D (5) Contingencies—				
Contract contingencies		2,640		
Non-contract contingencies—				
Service postage and telegrams		2,260		
Water-supply		5,000		
Lighting charges		3,000		
Pay of menials		4,665		
Office expenses and miscellaneous		8,010		
Petty construction and repairs		5,917		
Rents, rates and taxes		2,294		
Other supplies and services—				
Dead-stock		1,570		
Live-stock		19,880		
Apparatus and chemicals		15,422		
Up-keep of machinery		6,270		
Cultivation charges		48,160		
Boarding charges		1,100		
Rice breeding investigations		8,600		
Library equipment		5,000		
Destruction of insect pests		112		
Total ..	Voted ..	1,39,900	1,31,500	1,28,938
	TOTAL ..	4,13,800	3,97,600	3,80,394
	Charged ..	*31,000*	*31,000*	*20,408*
	Voted ..	3,82,800	3,66,600	3,59,986

DETAILED ACCOUNT No. 40-F. AGRICULTURE. F-Public Exhibitions and Fairs.		Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
Demonstrations, agricultural shows and exhibitions	Voted ..	3,200	3,100	3,347

DETAILED ACCOUNT No. 40-G. AGRICULTURE. G-Other Charges.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH.				
(a) Sugarcane Research Scheme.				
G (a) (1) Pay of Officers—				
Principal Agricultural Officer (320—40—1,200)	1	10,758		
Soil physicist (320—40—1,200)	1	7,058		
Crop physiologist (320—40—1,200)	1	7,034		
Leave salary	1	850		
Total ..		25,700	24,000	21,828
G (a) (2) Pay of Establishment—				
Graduate and non-graduate assistants (30—300)	16	16,406		
Clerks and laboratory assistants (30—140)	4	3,370		
Engine-driver (60)	1	720		
Servants (18—20)	11	2,451		
Leave salary		1,353		
	Total ..	24,300	23,000	21,679
G (a) (3) Allowances, Honoraria, etc.—				
Travelling allowance	..	4,100	4,200	4,291
G (a) (4) Contingencies	..	27,100	34,800	32,948
	Total, *(a)* ..	81,200	86,000	80,746
	Carried over ..	81,200	86,000	80,746

DETAILED ACCOUNT No. 40-G. AGRICULTURE. G-Other Charges.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH.			
Brought forward ..	81,200	86,000	80,746
(b) Dry Farming Research Scheme.			
G (b) (1) **Pay of Officers**—			
Chief investigator and assistant—1 (320—40—1,200), 1 (200—15—600)	13,160		
Leave salary	140		
Total ..	13,300	13,500	12,763
G (b) (2) **Pay of Establishment**—			
Temporary establishment	16,411		
Leave salary	489		
Total ..	16,900	15,800	15,286
G (b) (3) **Allowances, Honoraria, etc.**—Travelling allowance	4,200	3,800	4,311
G (b) (4) **Contingencies**	10,300	10,000	10,897
G (b) (5) **Works**	....	....	1,600
Total, (*b*) ..	44,700	43,100	44,857
(c) Cold Storage Research Scheme.			
G (c) (1) **Pay of Establishment**—Temporary establishment	10,700	8,800	9,167
G (c) (2) **Allowances, Honoraria, etc.**—Travelling allowance	1,000	1,100	974
G (c) (3) **Contingencies**	5,400	8,600	6,762
Total, (c) ..	17,100	18,500	16,903
Carried over ..	1,43,000	1,47,600	1,42,506

DETAILED ACCOUNT No. 40-G. AGRICULTURE. G-Other Charges.	Budget Estimate, 1937-38.	1936-37.	1935-36.
SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH.	Rs.	Rs.	Rs.
Brought forward ..	1,43,000	1,47,600	1,42,506
(d) Investigation into Virus Diseases of Plants.			
G-(d) (1) **Pay of Officers**—Assistant plant pathologist and assistant entomologist 2 (170—10—250—15—400—20—500)	4,100		....
G-(d) (2) **Pay of Establishment**—Temporary establishment	2,600		....
G-(d) (3) **Allowances, Honoraria, etc.**—Travelling allowance	2,000		....
G-(d) (4) **Contingencies**	3,000		88
G-(d) (5) **Works**	11,600		....
Total, (d) ..	23,300	1,000	88
(e) Scheme for Improvement of Marketing in India.			
G (e) (1) **Pay of Officers**—Assistant marketing officers 4 (170—10—500)	11,400	10,800	9,307
G (e) (2) **Pay of Establishment**—Temporary establishment	3,600	3,300	2,560
G (e) (3) **Allowances, Honoraria, etc.**—Travelling allowance	6,500	6,000	6,316
G (e) (4) **Contingencies**	2,400	3,600	4,822
Total (e) ..	23,900	23,700	23,005
(f) Poultry Research Scheme.			
G (f) (1) **Pay of Establishment**—Temporary establishment	3,300	1,600	....
G (f) (2) **Contingencies**	2,800	18,500	....
Total (f) ..	6,100	20,100	....
(g) Sann Hemp Cultivation Scheme.			
G (g) (1) **Pay of Establishment**—Temporary establishment	400	....	....
G (g) (2) **Allowances, Honoraria, etc.**—Travelling allowance	300	....	....
G (g) (3) **Contingencies**	500	....	....
Total (g) ..	1,200	....	....
(h) Economic Enquiry Scheme.			
G (h) (1) **Pay of Officers**	....	1,800	2,400
G (h) (2) **Pay of Establishment**	....	7,000	14,036
G (h) (3) **Allowances, Honoraria, etc.**	....	1,000	2,360
G (h) (4) **Contingencies**	....	500	850
Total (h) ..	....	10,300	19,646
(i) Scheme for gas storage of Fruits and Vegetables.			
G (i) (1) **Pay of Establishment**	....	700	....
G (i) (2) **Allowances, Honoraria, etc.**	....	2,100	....
Total (i) ..	....	2,800	....
(j) Village enquiry into cattle and milk production and consumption scheme.			
G (j) (1) **Pay of Establishment**	....	2,500	....
G (j) (2) **Allowances, Honoraria, etc.**	....	1,200	....
G (j) (3) **Contingencies**	....	200	....
Total (j) ..	....	3,900	....
(k) Scheme for Co-operative Experiments on Tobacco in India.			
G (k) (1) **Pay of Establishment**	....	100	....
G (k) (2) **Contingencies**	....	2,600	....
Total (k) ..	....	2,700	....
(l) Sheep breeding Scheme.			
G (l) (1) **Pay of Establishment**—Temporary establishment	1,700	....	....
G (l) (2) **Allowances, Honoraria, etc.**—Travelling allowance	200	....	....
G (l) (3) **Contingencies**	21,600	....	....
Total (l) ..	23,500	....	....
Grand Total .. Voted ..	2,21,000	2,12,100	1,85,245

DETAILED ACCOUNT No. 40-H. **AGRICULTURE.** **H-Charges in England.**		Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs. *	Rs. *
H-1 Leave salaries and deputation pay—High Commissioner for India	*Charged* ..	*25,300*	*5,800*	*23,382*
	Voted ..	1,400	13,720	28,953
H-2 Sterling overseas pay—High Commissioner for India ..	*Charged* ..	*5,500*	*11,320*	*10,354*
H-3 Stores—High Commissioner for India	Voted ..	....	....	11
H-4 Miscellaneous—High Commissioner for India	*Charged* ..	....	....	*436*
	Voted ..	....	....	2,278
	TOTAL ..	32,200	30,840	65,414
	Charged ..	*30,800*	*17,120*	*34,172*
	Voted ..	1,400	13,720	31,242

*Figures shown in these columns are inclusive of those relating to the Veterinary and Co-operative Departments, as they are not available separately for each of these departments.

41-VETERINARY.		Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
A-SUPERINTENDENCE	*Charged*	41-A	*11,700*	*22,800*	*21,838*
	Voted		60,200	39,900	50,417
B-VETERINARY INSTRUCTION	*Charged*	41-B	*1,000*	*800*	*354*
	Voted		63,900	65,800	64,951
C-SUBORDINATE ESTABLISHMENT	Voted	41-C	2,06,000	2,13,400	1,99,490
D-HOSPITALS AND DISPENSARIES	Voted	41-D	49,900	52,100	51,394
E-OTHER CHARGES	Voted	41-E	16,500	16,600	9,443
F-ESTABLISHMENT CHARGES RECOVERABLE FROM OTHER GOVERNMENT, DEPARTMENTS, ETC.— *Deduct*—CONTRIBUTION FROM THE GOVERNMENT OF INDIA ON ACCOUNT OF WORK IN CONNECTION WITH THE LIVE STOCK IMPORTATION ACT	Voted		—14,800	—14,800	—14,749
G-CHARGES IN ENGLAND	*Charged*	41-G	*13,800*	*....	*....
I-LOSS OR GAIN BY EXCHANGE	Voted		....	*....	*....
Lump cut under "Allowances, Honoraria etc."	*Charged*		*— 100*		
	Voted		— 1,000		
Lump cut under "Contingencies"	Voted		— 1,100		
For rounding	*Charged*		*+600*	*+400*	....
	Voted		+500	....	....
		TOTAL	4,08,000	3,97,000	3,83,138
		Charged	*27,000*	*24,000*	*22,192*
		Voted	3,81,000	3,73,000	3,60,946

DETAILED ACCOUNT No. 41-A. **Veterinary.** **A-Superintendence.**		Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
Director of Veterinary Services.					
A (1) Pay of Officers—					
Director of Veterinary Services (350—50—1,500+ S.P. 150).	*Charged*	1	*8,300*		
	Voted		8,400		
Deputy Director of Veterinary Services (170—10—250—15—400—20—500).	Voted	1	2,920		
Leave salary	Voted		480		
Total	*Charged*		*8,300*	*19,800*	*19,697*
	Voted		11,800	4,200	3,760
A (2) Pay of Establishment—					
Clerks and daftarband (23—200)		12	12,307		
Servants (18—20)		6	1,293		
Total	Voted		13,600	13,600	13,204
A (3) Allowances, Honoraria, etc.—					
Travelling allowance .. ordinary	*Charged*		*1,250*		
	Voted		2,600		
Cost of passages under the S. C. S. Rules, 1934	*Charged*		*2,150*		
Total	*Charged*		*3,400*	*3,000*	*2,141*
	Voted		2,600	1,200	1,105
A (4) Contingencies—					
Contract contingencies			4,630		
Non-contract contingencies			470		
Service postage and telegrams			2,100		
Purchase of sera and vaccine			25,000		
Total	Voted		32,200	20,900	32,348
TOTAL	*Charged*		*11,700*	*22,800*	*21,838*
	Voted		60,200	39,900	50,417

*Shown under 40, Agriculture.

DETAILED ACCOUNT No. 41-B. VETERINARY. B-Veterinary Instruction.	Strength, 1937–38.	Budget Estimate, 1937–38.	1936–37.	1935–36.
		Rs.	Rs.	Rs.
Veterinary College, Bombay.				
B (1) Pay of Officers—				
Principal (320—40—1,200 *plus* Rs. 150 special pay)	1	11,812		
Professors and assistant professors (250—25—750)	4	22,788		
Probable savings		—5,500		
Total .. Voted ..		29,100	31,800	31,252
B (2) Pay of Establishment—				
Instructor and lecturer (150—5—200)	1	2,400		
Clerks (60—3—160+S. P. 30)	4	6,292		
Hospital surgeon and compounder 1 (150—5—200) and 1 (80) ..	2	3,208		
Servants (19—50)	13	3,600		
Temporary establishment	....	2,400		
Total .. Voted ..		17,900	17,200	17,478
B (3) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary .. .. .. *Charged* ..		*400*		
Travelling allowance—ordinary .. Voted ..		200		
Examination fees .. .. *Charged* ..		*600*		
House-rent and other allowances .. .. .. Voted ..		4,700		
Fees for medical supervision .. .. Voted ..		600		
Total .. *Charged* ..		*1,000*	*800*	*354*
Total .. Voted ..		5,500	5,800	5,252
B (4) Contingencies—				
Contract contingencies		2,650		
Non-contract contingencies		2,050		
Rents, rates and taxes		100		
Service postage and telegrams		150		
Pay of menials		1,950		
Total .. Voted ..		6,900	6,600	6,578
B (5) Scholarships		2,460		
Additional aid to students..		2,040		
Total .. Voted ..		4,500	4,400	4,391
TOTAL .. *Charged* ..		*1,000*	*800*	*354*
TOTAL .. Voted ..		63,900	65,800	64,951

DETAILED ACCOUNT No. 41-C. VETERINARY. C-Subordinate Establishment.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
SUBORDINATE VETERINARY ESTABLISHMENT.				
C (1) Pay of Establishment—				
Veterinary inspectors and assistant surgeons (*plus* special pay and charge allowance) 132 (50—225), 4 (50—4—90—5—125) ..	136	1,82,938		
Servants (15—18)	3	616		
Temporary establishment		576		
Probable savings		—5,330		
Total ..		1,78,800	1,76,500	1,70,641
C (2) Allowances, Honoraria, etc.—				
Travelling allowance .. (ordinary)		25,000		
House-rent and other allowances		2,900		
Total ..		27,900	36,700	28,684
C (3) Contingencies—Rents, rates and taxes		200	200	165
TOTAL .. Voted ..		2,06,900	2,13,400	1,99,490

DETAILED ACCOUNT No. 41-D. VETERINARY. D-Hospitals and Dispensaries.	Strength, 1937–38.	Budget Estimate, 1937–38.	1936–37.	1935–36.
		Rs.	Rs.	Rs.
Establishment under the Glanders and Farcy Act.				
(*a*) BOMBAY CITY.				
D (a) (1) **Pay of Officers**—Deputy superintendent (250—10—350) ..	1	3,100	3,400	3,223
D (a) (2) **Pay of Establishment**—				
Inspectors (50—150)	8	11,152		
Servants (19—20)	9	2,148		
Total ..		13,300	13,200	13,786
D (a) (3) **Allowances, Honoraria, etc.**—				
Travelling allowance—(fixed)		2,760		
House-rent and other allowances		540		
Total ..		3,300	3,300	3,250
D (a) (4) **Contingencies**—				
Telephone charges		210		
Contract contingencies		450		
Non-contract contingencies		600		
Rents, rates and taxes		508		
Service postage and telegrams		100		
Pay of menials		1,032		
Total ..		2,900	2,900	3,238
Total, D (*a*) ..		22,600	22,800	23,497
(*b*) MOFUSSIL.				
D (b) **Grants-in-aid, Contributions and Donations, etc.**—				
Grants to veterinary hospitals and dispensaries		27,300	29,300	27,897
TOTAL .. Voted ..		49,900	52,100	51,394

DETAILED ACCOUNT No. 41-E. VETERINARY. E-Other Charges.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
SUMMARY.			
1 Goat virus producing station	5,900	6,000	....
2 Schemes partly subsidised by the Imperial Council of Agricultural Research ..	10,600	10,600	9,443
TOTAL ..	16,500	16,600	9,443
DETAILS.			
E-1 GOAT VIRUS PRODUCING STATION.			
E-1 (1) Pay of Establishment—Temporary establishment	900	1,000	....
E-1 (2) Allowances, Honoraria, etc.—House-rent and other allowances	200	300	....
E-1 (3) Contingencies—			
Service postage and telegrams	300		
Purchase and maintenance of goats	3,000		
Apparatus, chemicals, etc.	1,000		
Pay of menials	500		
Total ..	4,800	4,700	....
TOTAL ..E-1 ..	5,900	6,000	....
E-2 SCHEMES PARTLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH.			
Veterinary Investigation Officer and his staff.			
E-2 (1) Pay of Officers—Investigation officer—1 (400—25—500)	6,200	5,900	5,581
E-2 (2) Pay of Establishment—Clerk (60), and servant (19)	900	900	913
E-2 (3) Allowances, Honoraria, etc.—			
Travelling allowance	2,700		
House-rent and other allowances	100		
Total ..	2,800	3,100	2,253
E-2 (4) Contingencies	700	700	696
TOTAL .. E-2 ..	10,600	10,600	9,443

DETAILED ACCOUNT No. 41-G. VETERINARY. G-Charges in England.			
G-1 Leave salaries and deputation pay—High Commissioner for India	*11,200*	....	....
G-2 Sterling overseas pay—High Commissioner for India	*2,600*	....	....
Total .. *Charged* ..	*13,800*	....*	....*

* Shown under 40, Agriculture.

42-CO-OPERATIVE CREDIT.		Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
A-Direction	*Charged*	42-A	*41,800*	*41,000*	*28,003*
	Voted		44,800	37,400	38,745
B-Superintendence	Voted	42-B	3,86,400	3,95,100	3,71,911
C-Grants-in-aid	Voted	42-C	59,900	67,000	47,348
D-Other charges	Voted	42-D	1,24,000	1,18,500	74,802
E-Charges in England	*Charged*	42-E	*4,000*	*	*
F-Loss or gain by exchange	Voted		....	*	*
Lump cut under "Allowances, Honoraria etc."	*Charged*		*-200*	....	....
	Voted		-2,300	....	....
Lump cut under "Contingencies"	Voted		-1,300	....	....
For rounding	*Charged*		*+400*	....	....
	Voted		-500	....	....
		TOTAL	6,57,000	6,59,000	5,60,809
	Charged		*46,000*	*41,000*	*28,003*
	Voted		6,11,000	6,18,000	5,32,806

DETAILED ACCOUNT No. 42-A. CO-OPERATIVE CREDIT. A-Direction.	Strength, 1937-38.			
REGISTRAR, CO-OPERATIVE SOCIETIES.				
A-(1) Pay of Officers—				
Registrar (Rs. 1,600 for 8 and Rs. 1,700 for 4 months plus *special pay Rs. 150 and overseas pay Rs. 300 p.m.)*	1	*25,000*		
Deputy registrar (450—1,350)	1	*9,200*		
Total—*Charged*		*34,200*	*34,000*	*22,706*
A-(2) Pay of Establishment—				
Clerks (25—300)	17	26,620		
Servants (15—29)	16	3,080		
Total—Voted		29,700	26,000	28,271
A-(3) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary — *Charged*		*7,600*	*7,000*	*5,297*
Travelling allowance—ordinary — Voted		5,000	3,400	3,143
A-(4) Contingencies—				
Service postage and telegrams		3,500		
Other non-contract contingencies		6,600		
Total—Voted		10,100	8,000	7,331
TOTAL		86,600	78,400	66,748
Charged		*41,800*	*41,000*	*28,003*
Voted		44,800	37,400	38,745

*Shown under 40, Agriculture.

DETAILED ACCOUNT No. 42-B. CO-OPERATIVE CREDIT. B-Superintendence.	Strength, 1937–38.	Budget Estimate, 1937–38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
B (1) Pay of Officers—				
Assistant registrars 3 (300—50—750), 1 (250—20—750), 2 (170—10—250—15—400—20—500)	6	40,600		
Special auditors 1 (300—50—750), 1 (200—20—600), 1 (250—20—750), 1 (170—10—250—15—400—20—500)	4	23,300		
Total—Voted ..	..	63,900	59,800	58,041
B (2) Pay of Establishment—				
Auditors (150—300)	30	75,377		
Agricultural organisers (120—300)	7	15,785		
Clerks (25—300)	109	1,17,060		
Weaving staff (35—200)	2	2,840		
Servants (15—28)	90	18,638		
Probable savings	....	—15,000		
Total—Voted ..		2,14,700	2,18,100	2,11,465
B (3) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)		66,400		
House-rent and other allowances		7,000		
Total—Voted ..		73,400	81,400	74,015
B (4) Contingencies—				
Rents, rates and taxes		17,085		
Service postage and telegrams		9,115		
Other non-contract contingencies		8,200		
Total—Voted ..		34,400	35,800	28,390
TOTAL—Voted ..		3,86,400	3,95,100	3,71,911

DETAILED ACCOUNT No. 42-C. CO-OPERATIVE CREDIT. C-Grants-in-aid.			
Grants-in-aid, etc.—			
Subsidy to the Provincial Co-operative Institute	18,750		
Grants to cotton sale and cattle insurance societies	450		
Grants to backward societies	1,450		
Grants to supervising unions	26,750		
Subsidy to land mortgage banks	12,500		
TOTAL—Voted ..	59,900	67,000	47,348

DETAILED ACCOUNT No. 42-D. CO-OPERATIVE CREDIT. D-Other Charges.	Budget Estimate, 1937–38.	1936–37.	1935–36.
(a) Special Recovery Staff.	Rs.	Rs.	Rs.
D (a) (1) Pay of Establishment—Temporary establishment	49,900	44,800	44,195
D (a) (2) Allowances, Honoraria, etc.—Travelling allowance	14,000	14,000	15,604
D (a) (3) Contingencies—			
Service postage and telegrams	5,400		
Non-contract contingencies	2,000		
Total ..	7,400	7,000	5,360
TOTAL (a) ..	71,300	65,800	65,159
(b) Other Temporary Staff.			
D (b) (1) Pay of Establishment—Temporary establishment	1,400	1,400	1,590
(c) Special Mamlatdar, Dohad.			
D (c) (1) Pay of Establishment—Temporary establishment	4,400	4,100	3,958
D (c) (2) Allowances, Honoraria, etc.—Travelling allowance	1,000	1,000	1,058
D (c) (3) Contingencies	200	200	144
TOTAL (c) ..	5,600	5,300	5,160
SCHEMES SUBSIDISED BY THE GOVERNMENT OF INDIA.			
(d) Scheme for organisation of Co-operative Societies for Sugar Manufacture, subsidised from the Sugar Excise Fund.			
D (d) (1) Pay of Establishment	6,900	6,500	1,019
D (d) (2) Allowances, Honoraria, etc.	2,400	2,400	344
D (d) (3) Contingencies	600	500	107
D (d) (4) Grants-in-aid—(to sale societies)	15,100	15,600	....
Probable savings	—1,900	....	....
TOTAL (d) ..	23,100	25,000	1,470
(e) Scheme for Co-operative Training and Education.			
D (e) (1) Pay of Officers	1,500	3,700	....
D (e) (2) Pay of Establishment	14,600	12,100	461
D (e) (3) Allowances, Honoraria, etc.	5,000	2,800	611
D (e) (4) Contingencies	1,500	2,400	351
TOTAL (e) ..	22,600	21,000	1,423
GRAND TOTAL—Voted ..	1,24,000	1,18,500	74,802

DETAILED ACCOUNT No. 42-E. CO-OPERATIVE CREDIT. E-Charges in England.			
Leave salaries and deputation pay—High Commissioner for India .. *Charged* ..	*4,000*	*	*

* Shown under "40, Agriculture".

43-INDUSTRIES.	Detailed Account No.	Budget Estimate, 1937–38.	1936–37.	1935–36.
		Rs.	Rs.	Rs.
A–INDUSTRIES .. .. .. Voted ..	43A	8,53,900	5,88,000	5,17,166
B–FISHERIES .. .. .. Voted ..	43B	85,200	88,000	11,303
C–CHARGES IN ENGLAND .. .. .. Voted ..		1,400	7,520	70,723
D–EXCHANGE .. .. .. Voted ..		....	—39	—368
Lump cut under " Allowances, Honoraria etc." .. Voted ..		—1,500	....	....
Lump cut under "Contingencies" .. .. Voted ..		—3,700	....	....
For rounding .. .. .. Voted ..		—300	—481	
TOTAL .. Voted ..		9,35,000	6,83,000	5,98,824

DETAILED ACCOUNT No. 43A.

INDUSTRIES.

A-Industries.

SUMMARY.

A-1 Direction		48,100	50,000	49,476
A-2 Superintendence		9,800	10,000	9,600
A-3 Industrial Education		43,100	45,000	46,511
A-4 Industrial Development		2,49,700	71,000	46,923
A-5 Miscellaneous		....	....	....
A-6 Technical Education		2,97,500	2,36,000	2,25,458
A-7 Inspection of Weights and Measures		1,63,800	1,53,000	1,39,198
A-8 Vocational training of the middle class unemployed		44,300	23,000	....
		8,56,300	5,88,000	5,17,166
Probable savings ..		—2,400	....	....
TOTAL .. Voted ..		8,53,900	5,88,000	5,17,166

DETAILS.	Strength, 1937–38			
A-1 DIRECTION.				
A-1 (1) Pay of Officers—				
Director of Industries (1,800—40—2,000)	1	24,000		
Personal Assistant to the Director of Industries (170—10—250—15—400—20—500)	1	3,800		
Total ..		27,800	26,000	23,900
A-1 (2) Pay of Establishment—				
Clerks (50—220)	11	16,287		
Servants (18—24)	6	1,513		
Total ..		17,800	19,000	17,596
A-1 (3) Allowances, Honoraria, etc.—				
Travelling allowance (fixed)		1,500		
Do. (ordinary)		2,000		
Total ..		3,500	3,000	4,210
A-1 (4) Contingencies—				
Non-contract contingencies		3,600		
Total ..		3,600	7,000	3,770
Total ..		52,700	55,000	49,476
A-1 (5) Establishment charges recoverable from other Governments, Departments, etc.—				
Deduct—Supervision charges of the Director of Industries recoverable from Sind Government		—4,600	—5,000	....
TOTAL .. Direction ..		48,100	50,000	49,476

DETAILED ACCOUNT No. 43A. INDUSTRIES. A-Industries—contd.	Strength, 1937–38.	Budget Estimate, 1937–38.	1936–37.	1935–36.
A-2 SUPERINTENDENCE.		Rs.	Rs.	Rs.
A-2 (2) Pay of Establishment—				
Weaving assistants (150—200)	2	4,236		
Servants (14—18)	2	396		
Temporary establishment		1,968		
Total ..		6,600	6,500	6,517
A-2 (3) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)		3,200		
Total ..		3,200	3,500	3,083
TOTAL .. Superintendence ..		9,800	10,000	9,600
A-3 INDUSTRIAL EDUCATION.				
A-3 (2) Pay of Establishment—				
Weaving staff (40—60)	6	4,300		
Temporary establishment		20,000		
Total ..		24,300	25,000	26,124
A-3 (3) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)		1,000		
Honoraria and fees		400		
Total ..		1,400	2,000	2,791
A-3 (4) Scholarships—				
Scholarships in weaving schools		2,900		
Scholarships in electrical engineering		700		
Scholarships in chemistry		3,300		
Total ..		6,900	7,000	6,704
A-3 (5) Contingencies—				
Non-contract contingencies		2,500		
Supplies and services		500		
Working charges of weaving schools and demonstrations		7,500		
Total ..		10,500	11,000	10,892
Total Industrial Education ..		43,100	45,000	46,511

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Strength, 1937–38.	Budget Estimate 1937–38.	1936–37.	1935–36.
A-4-INDUSTRIAL DEVELOPMENT.		Rs.	Rs.	Rs.
(a) **Bombay Government Schemes.**				
I. BOMBAY CITY.				
A-4 (a) I (1) Pay of Officers—				
Industrial Engineer (800—50—1,000)	1	12,000		
Industrial Chemist (450—30—570)	1	6,700		
Tanning Expert (300)	1	3,600		
Total ..		22,300	15,000	17,896
A-4 (a) I (2) Pay of Establishment—				
Temporary establishment (For tanning)		800		
Total ..		800	1,000	952
A-4 (a) I (3) Allowances, Honoraria, etc.—				
Travelling allowance (fixed)		1,800		
Travelling allowance (ordinary)		2,400		
Total ..		4,200	3,000	3,151
A-4 (a) I (4) Contingencies—				
Non-contract contingencies		900		
Experimental works		3,500		
Agricultural exhibition		500		
Total ..		4,900	6,000	3,806
Carried over .. Total, A-4 (*a*) I ..		32,200	25,000	25,805

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Strength, 1937–38.	Budget Estimate, 1937–38.	1936–37.	1935–36.
		Rs.	Rs.	Rs.
Brought forward ..		32,200	25,000	25,805
II. DISTRICTS.				
A-4 (a) II (2) Pay of Establishment—				
Demonstrators	4	1,900		
Total ..		1,900		....
A-4 (a) II (3) Allowances—				
Travelling allowance (ordinary)		200		
Total ..		200		....
A-4 (a) II (4) Contingencies—				
Non-contract contingencies		560		
Rent, rates and taxes		240		
Development of village Industries		1,50,000		
Total ..		1,50,800		....
Total A-4 (*a*) II Districts ..		1,52,900		....
TOTAL .. Bombay Government Schemes ..		1,85,100	25,000	25,805
(b) Schemes financed by the Government of India.				
DEVELOPMENT OF THE HAND-LOOM INDUSTRY.				
I—Bombay City.				
A-4 (b) I (1) Pay of Officers—				
Marketing Officer (450)	1	5,400		
Textile Designer (200)	1	2,400		
Total ..		7,800	8,000	5,237
Carried over ..		7,800	8,000	5,237

DETAILED ACCOUNT No. 43-A INDUSTRIES. A-Industries—contd.	Strength, 1937–38.	Budget Estimate, 1937–38.	1936–37.	1935–36.
A-4—INDUSTRIAL DEVELOPMENT—*contd.*		Rs.	Rs.	Rs.
(b) Schemes financed by the Government of India—concld.				
Development of the Hand-loom Industry—contd.				
I—Bombay City—concld.				
Brought forward ..		7,800	8,000	5,237
A-4 (b) I (2) Pay of Establishment—				
Temporary establishment		1,100		
Total ..		1,100	1,000	695
A-4 (b) I (3) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)		3,400		
Total ..		3,400	3,000	2,341
A-4 (b) I (4) Contingencies—				
Non-contract contingencies		200		
Total ..		200		1,192
TOTAL .. I—Bombay City ..		12,500	12,000	9,465
II—Districts.				
A-4 (b) II Grants-in-aid, contributions and donations—				
Grants-in-aid to district industrial associations		32,500	34,000	11,653
Total, Development of the hand loom industry ..		45,000	46,000	21,118
Development of cottage and small scale woollen industries.				
A-4 (c) (1) Pay of Establishment—				
Temporary Establishment		2,200		
Total ..		2,200	....	....
A-4 (c) (2) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)		850		
Total ..		850	....	....
Carried over ..		3,050	....	....

DETAILED ACCOUNT No. 43-A INDUSTRIES. A-Industries—contd.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
A-4—INDUSTRIAL DEVELOPMENT—*contd.*		Rs.	Rs.	Rs.
Schemes financed by the Government of India—contd.				
Development of cottage and small scale woollen industries—contd.				
Brought forward ..		3,050	....	....
A-4 (c) (3) Contingencies—				
Non-contract contingencies		250	....	....
Total ..		250	....	....
A-4 (c) (4) Grant-in-aid contributions and donations—				
Grants-in-aid to district industrial associations		16,300	....	....
Total, Development of cottage and small scale woollen industries ..		19,600	....	....
Total, Schemes financed by the Government of India ..		64,600	46,000	21,118
TOTAL, Industrial Development ..		2,49,700	71,000	46,923
A-5 MISCELLANEOUS.				
Expenditure in connection with survey of arts and crafts ..		....	....	....
A-6 TECHNICAL EDUCATION.*				
A-6 (1) Pay of Officers—				
Principal (400—25—650)	1	6,900		
Total—Voted ..		6,900	7,000	6,295
A-6 (2) Pay of Establishment—				
Teaching staff (20—300)	20	17,092		
Clerks (30—80)	2	1,380		
Servants (15—16)	2	444		
Probable saving		−916		
Total—Voted ..		18,000	18,000	17,516
Carried over ..		24,900	25,000	23,811

*Provisions for the Ranchhodlal Chhotalal Technical Institute, Ahmedabad, are included here.

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Strength, 1937–38.	Budget Estimate, 1937–38.	1936–37.	1935–36.
		Rs.	Rs.	Rs.
A-6 TECHNICAL EDUCATION—*concld.*				
Brought forward ..		24,900	25,000	23,811
A-6 (3) Allowances, Honoraria, etc.—				
House-rent and other allowances		....	500	24
A-6 (4) Contingencies—				
Contract contingencies		5,335		
Pay of menials (including sweepers)		2,244		
Non-contract contingencies		421		
Purchase of a new boiler		27,000		
Total ..		35,000	10,500	7,147
A-6 (5) Grants-in-aid, Contributions, Donations—				
Grant to the Victoria Jubilee Technical Institute for urgent repairs to their buildings (non-recurrent)		29,000		
Grants to non-Government technical schools (recurrent)		1,57,000		
Grants to local bodies (recurrent)		21,200		
Expenditure in connection with the Committee of direction for industrial and technical schools		16,000		
Total ..		2,23,200	1,86,000	1,80,047
A-6 (6) Scholarships—				
Scholarships		14,000		
Loss of fees on account of free-studentships and other remissions ..		400		
Total ..		14,400	14,000	14,429
Total—Technical Education ..		2,97,500	2,36,000	2,25,458
A-7 INSPECTION OF WEIGHTS AND MEASURES.				
(a) Bombay City.				
A-7 (a) (1) Pay of Officers—				
Warden (300—20—500—25—750)	1	4,080		
Assistant wardens (150—10—250—15—400)	2	3,920		
Total ..		8,000	7,500	5,012
Carried over ..		8,000	7,500	5,012

DETAILED ACCOUNT No. 43-A. **INDUSTRIES.** A-Industries—concld.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
A-7 INSPECTION OF WEIGHTS AND MEASURES—*concld.*		Rs.	Rs.	Rs.
(a) Bombay City—concld.				
Brought forward ..	..	8,000	7,500	5,012
A-7 (a) (2) Pay of Establishment—				
Inspectors (100—250) ..	4	5,263		
Clerks (50—5/2—95—5—140) ..	5	3,668		
Manual assistants (35—50) ..	5	2,201		
Servants (19) ..	6	1,368		
Temporary establishment ..		7,200		
Total ..		19,700	18,000	7,120
A-7 (a) (3) Allowances, Honoraria, etc.—				
Travelling allowance (fixed) ..		840		
Travelling allowance (ordinary) ..		4,610		
House-rent and other allowances ..		450		
Total ..		5,900	3,500	1,290
A-7 (a) (4) Contingencies—				
Non-contract contingencies ..		5,300		
Other supplies and services ..		9,984		
Pay of menials ..		216		
Total ..		15,500	22,000	88,005
Total, (*a*) Bombay City ..	..	49,100	51,000	1,01,427
(b) Districts.				
A-7 (b) (2) Pay of Establishment—				
Inspectors (100—5/2—150) ..	41	47,824		
Manual assistants (25—1—40) ..	41	12,324		
Servants (14)—(18) ..	41	6,552		
Total ..		66,700	65,000	27,017
A-7 (b) (3) Allowances, Honoraria, etc.—				
Travelling allowance (fixed) ..		10,764		
Travelling allowance (ordinary) ..		20,816		
House-rent and other allowances ..		420		
Total ..		32,000	21,000	7,478
A-7 (b) (4) Contingencies—				
Non-contract contingencies ..		9,300		
Rents, rates and taxes ..		11,700		
Total ..		21,000	16,000	3,276
Total, (*b*) Districts ..		1,19,700	1,02,000	37,771
		1,68,800	1,53,000	1,39,198
Deduct—Lump cut for probable savings ..		—5,000	....	....
TOTAL—Inspection of weights and measures ..		1,63,800	1,53,000	1,39,198

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
A-8 VOCATIONAL TRAINING OF THE MIDDLE CLASS UNEMPLOYED.				
A-8 (1) Pay of officers—				
Deputy Director of Industries (1,250)	1	15,000		
Part-time Principals (100) (75)	2	2,100		
Part-time Lecturers (50)	3	1,800		
Superintendents (250—10—300)	2	1,000		
Total ..		19,900	....	....
A-8 (2) Pay of establishments—				
Clerks (25—180)	9	5,724		
Part-time teachers	59	7,233		
Part-time laboratory assistants hamals	27	3,055		
Part-time peons	2	132		
Servants (19)	4	556		
Total ..		16,700	....	....
A-8 (3) Allowances, Honoraria etc.—				
Travelling allowance (fixed)		1,200		
Travelling allowance (ordinary)		1,200		
Fees for examinations		2,700		
Total ..		5,100	....	....
A-8 (4) Contingencies—				
Non-contract contingencies		9,000		
Total ..		9,000	....	....
Total ..		50,700		....
Deduct—Lump cut for probable savings		—6,400		....
Total, Vocational training of the middle class unemployed ..		44,300	23,000	....

DETAILED ACCOUNT No. 43B. INDUSTRIES. B-Fisheries.	Strength, 1937–38.	Budget Estimate, 1937–38.	1936–37.	1935–36.
SUMMARY.		Rs.	Rs.	Rs.
B-1 Fisheries		11,900	9,000	11,303
B-2 Fish Curing Yards		73,300	79,000	....
Total .. Voted ..		85,200	88,000	11,303
DETAILS.				
B-1 FISHERIES.				
B-1 (1) Pay of Officers—				
Fisheries Officer (300—15—450)	1	4,200		
Total .. Voted ..		4,200	4,000	3,824
B-1 (2) Pay of Establishment—				
Piscicultural Assistant (75—5—90)	1	918		
Servants (15)	2	330		
Temporary establishment		852		
Total .. Voted ..		2,100	1,000	770
B-2 (3) Allowances, Honoraria, etc.—				
Travelling allowance (fixed)		756		
Travelling allowance (ordinary)		744		
Total .. Voted ..		1,500	1,000	1,224
B-1 (4) Contingencies—				
Pay of boat establishment		2,579		
Non-contract contingencies		2,721		
Total .. Voted ..		5,300	4,000	6,528
B-1 (5) Scholarships		1,000	1,000	1,070
Total .. Voted ..		14,100	11,000	13,416
B-1 (6) Establishment charges recoverable from other Governments, Departments, etc.—				
Deduct—Charges recoverable from Messrs. Patil and Bhika and the Bandra Municipality.		—2,200	—2,000	—2,113
NET TOTAL .. Voted ..		11,900	9,000	11,303

DETAILED ACCOUNT No. 43B. **INDUSTRIES.** B-Fisheries—contd.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
B-2 FISH CURING YARDS.				
B-2 (1) Pay of Establishment—				
Inspector (130—5/2—170)	1	1,560		
Clerk (50—5/2—90—E. B.—5—140)	1	1,320		
Clerks (twelve monthly 30—5/2—80)	10	5,850		
Clerks (nine monthly 25—1—30)	16	3,973		
Petty yard officers (19—1—22)	5	1,320		
Peons (13—22)	58	13,260		
Leave salary		917		
Total .. Voted ..		28,200	17,000	....
B-2 (2) Allowances, Honoraria, etc.—				
House rent and other allowances		1,250		
Travelling allowance (ordinary)		750		
Total .. Voted ..		2,000	1,000	....
B-2 (3) Contingencies—				
Purchase of salt		30,400		
Transport charges of salt		4,200		
Petty construction and repairs		5,300		
Other non-contract contingencies		3,200		
Total .. Voted ..		43,100	61,000	....
TOTAL .. Voted ..		73,300	79,000	....

DETAILED ACCOUNT No. 43. **INDUSTRIES.** **C-Charges in England.**	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
C-I Leave Salaries and deputation pay—High Commissioner for India Voted ..	....	4,280	....
C-II Stores for India—High Commissioner for India .. .. Voted ..	....	280	66,885
C-III Other charges—High Commissioner for India .. .. Voted ..	1,400	2,960	3,838
TOTAL ... Voted ..	1,400	7,520	70,723

47-MISCELLANEOUS DEPARTMENTS.		Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
Labour and Emigration—					
A-INSPECTOR OF FACTORIES	*Charged*	47-A	*12,700*	*18,500*	*18,091*
	Voted		1,27,400	1,03,100	1,08,701
B-LABOUR	*Charged*	47-B	*48,800*	*31,100*	*53,953*
	Voted		91,800	98,800	83,995
Inspection and Tests—					
C-INSPECTOR OF STEAM BOILERS	*Charged*	47-C	*600*	*1,400*	*1,065*
	Voted		1,14,500	1,09,700	1,20,786
Statistics—					
D-PROVINCIAL STATISTICS	Voted	47-D	10,300	1,300	1,343
Miscellaneous—					
E-PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS	Voted		3,000	3,000	3,000
F-EXAMINATIONS	*Charged*	47-F	*3,300*	*4,000*	*4,183*
	Voted		13,900	13,400	12,086
G-ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932	Voted	47-G	3,000	....	....
H-MISCELLANEOUS	*Charged*	47-H	*12,700*	*12,400*	*886*
	Voted		2,89,900	3,09,500	1,72,918
I-CHARGES IN ENGLAND	*Charged*	47-I	*18,000*	*30,900*	*22,249*
	Voted		5,800	17,600	20,238
J-LOSS OR GAIN BY EXCHANGE	*Charged*		....	*—160*	*—115*
	Voted		....	—90	—105
Lump cut under "Allowances, Honoraria etc."	*Charged*		*—400*	....	....
	Voted		—1,700	....	....
Lump cut under "Contingencies"	Voted		—1,900	....	....
For rounding	*Charged*		*+300*	*—140*	....
	Voted		....	+690	....
TOTAL			7,52,000	7,55,000	6,23,274
	Charged		*96,000*	*98,000*	*1,00,312*
	Voted		6,56,000	6,57,000	5,22,962

DETAILED ACCOUNT No. 47-A. **MISCELLANEOUS DEPARTMENTS. Labour and Emigration. A-Inspector of Factories.**		Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
A (1) Pay of Officers—					
Chief Inspector (Rs. 950—50—1,250)	*Charged*	*1*	*15,000*		
Senior and junior inspectors and lady inspector (250—1,100)	Voted	9	69,700		
Certifying surgeons (350) (200—40—450)	Voted	2	10,800		
Probable savings	*Charged*		*—5,600*		
Total	*Charged*		*9,400*	*15,000*	*14,918*
	Voted		80,500	62,000	67,007
A (2) Pay of Establishment—					
Superintendent and clerks (25—250)		18	15,800		
Servants (17—24)		14	3,400		
Total	Voted		19,200	16,400	17,069
A (3) Allowances, Honoraria, etc.—					
Travelling allowance — fixed	*Charged*		*1,680*		
Travelling allowance — ordinary	*Charged*		*400*		
Travelling allowance — fixed	Voted		12,140		
Travelling allowance — ordinary	Voted		6,500		
House-rent and other allowances	*Charged*		*900*		
	Voted		5,360		
Fees	Voted		100		
Cost of passages granted under the S. C. S. Rules, 1924	*Charged*		*1,330*		
Probable savings	*Charged*		*—1,010*		
Total	*Charged*		*3,300*	*3,500*	*3,173*
	Voted		24,100	20,500	20,942
A (4) Contingencies—					
Non-contract contingencies (including fees and rewards to informers)			3,500		
Pay of menials			100		
Total	Voted		3,600	4,200	3,683
TOTAL			1,40,100	1,21,600	1,26,792
	Charged		*12,700*	*18,500*	*18,091*
	Voted		1,27,400	1,03,100	1,08,701

DETAILED ACCOUNT No. 47-B. MISCELLANEOUS DEPARTMENTS. Labour and Emigration. B-Labour.		Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
B-1 LABOUR.					
B-1 (1) Pay of Officers—					
Commissioner of Labour (2,150) ..	.. *Charged* ..	1	*25,800*		
Assistant commissioners of labour, Bombay and Labour Officer, Ahmedabad (275—900)	.. Voted ..	4	29,599		
Leave salary	... Voted ..		2,201		
Total ..	*Charged* ..		*25,800*	*10,000*	*26,655*
	Voted ..		31,800	40,200	32,124
B-1 (2) Pay of Establishment—					
Investigators and clerks (50—350) ..	.. ..	23	39,644		
Servants (17—40)	.. ..	7	1,956		
Probable savings	.. ..		—2,000		
Total .. Voted	..		39,600	37,700	39,279
B-1 (3) Allowances, Honoraria, etc.—					
Travelling allowance (fixed) ..	.. *Charged* ..		*1,920*		
	Voted ..		6,000		
Travelling allowance (ordinary) ..	.. *Charged* ..		*180*		
	Voted ..		1,900		
House-rent and other allowances ..	.. Voted ..		200		
Total ..	*Charged* ..		*2,100*	*800*	*2,107*
	Voted ..		8,100	9,900	7,818
B-1 (4) Contingencies—					
Non-contract contingencies	.. ..		7,500		
Other supplies and services	.. ..		500		
Total .. Voted	..		8,000	6,700	3,185
TOTAL ..B-1—Carried over ..	*Charged* ..		*27,900*	*10,800*	*28,762*
	Voted ..		87,500	94,500	82,406

DETAILED ACCOUNT No. 47-B. MISCELLANEOUS DEPARTMENTS. Labour and Emigration. B-Labour.		Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
Brought over ..	*Charged* ..		*27,900*	*10,800*	*28,762*
	Voted ..		87,500	94,500	82,406
B-2 LABOUR OFFICER FOR SETTLEMENT OF TRADE DISPUTES.					
B-2 (1) Pay of Officers—*Labour Officer (1,000—100—1,350)*	.. *Charged* ..	1	*16,000*	*15,700*	*21,747*
B-2 (2) Pay of Establishment—					
Assistant to the Labour Officer (100—5—150) ..	..	1	1,260		
Servants (20, 24)	..	2	540		
Total	.. Voted ..		1,800	1,700	273
B-2 (3) Allowances, Honoraria, etc.—					
House-rent and other allowances	*Charged* ..		*2,980*		
	Voted ..		100		
Travelling allowance—fixed ..	.. *Charged* ..		*1,920*		
Total ..	*Charged* ..		*4,900*	*4,600*	*3,444*
	Voted ..		100	..	33
B-2 (4) Contingencies—Non-contract contingencies ..	Voted ..		2,400	2,600	1,283
TOTAL—B-2 ..	*Charged* ..		*20,900*	*20,300*	*25,191*
	Voted ..		4,300	4,300	1,589
GRAND TOTAL ..			1,40,600	1,29,900	1,37,948
	Charged ..		*48,800*	*31,100*	*53,953*
	Voted ..		91,800	98,800	83,995

DETAILED ACCOUNT No. 47C. MISCELLANEOUS DEPARTMENTS. Inspection and Tests. C-Inspector of Steam Boilers.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
C-INSPECTOR OF STEAM BOILERS.		Rs.	Rs.	Rs.
C-(1) Pay of Officers—				
Chief Inspector of Steam Boilers and Smoke Nuisances (1,200—75—1,500)	1	12,784		
Inspectors 1 (400—30—900), 1 (600—20—700), 4 (400—20—600), 2 (300—20—600) (300—20—500)	8	53,500		
Probable savings		—3,884		
Total .. Voted ..		62,400	58,700	69,850
C-(2) Pay of Establishment—				
Superintendent* and clerks (60—250)	14	20,439		
Servants (17—25)	11	2,724		
Temporary establishment		600		
Probable savings		—1,163		
Total .. Voted ..		22,600	22,500	21,623
C-(3) Allowances, Honoraria, etc.—				
Travelling allowance { fixed .. .. Voted ..		11,220		
Travelling allowance { ordinary .. .. Voted ..		7,200		
House-rent and other allowances .. Voted ..		4,950		
Fees to commissioners .. .. Voted ..		300		
Fees to examiners .. .. { *Charged* ..		*600*		
Fees to examiners .. .. { Voted ..		2,500		
Probable savings .. .. .. Voted ..		—570		
Total .. { *Charged* ..		*600*	*1,400*	*1,065*
Total .. { Voted ..		25,600	24,100	23,887
C-(4) Contingencies—Non-contract contingencies .. Voted ..		3,900	4,400	5,426
TOTAL ..		1,15,100	1,11,100	1,21,851
Charged ..		*600*	*1,400*	*1,065*
Voted ..		1,14,500	1,09,700	1,20,786

DETAILED ACCOUNT No. 47D. MISCELLANEOUS DEPARTMENTS. Statistics. D-Provincial Statistics.				
REGISTRATION OF BIRTHS, DEATHS AND MARRIAGES.				
D-(1) Pay of Officers, etc.—Allowance to Marriage Registrar (100) ..		1,200	1,200	1,195
D-(2) Allowances, Honoraria, etc.		....	....	127
D-(3) Contingencies		9,100	100	21
TOTAL .. Voted ..		10,300	1,300	1,343

*For numerical strength the superintendent is counted as a member of the Factory staff. His pay is divided half and half between the Factory and Steam Boiler Departments, as he is working for both.

DETAILED ACCOUNT No. 47-F. MISCELLANEOUS DEPARTMENTS. Miscellaneous. F-Examinations.		Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
SUMMARY.				
F-1 CIVIL AND MILITARY EXAMINATIONS COMMITTEE ..	*Charged* ..	*1,600*	*2,000*	*1,942*
	Voted ..	4,400	5,000	4,586
F-2 COMMITTEE FOR DEPARTMENTAL EXAMINATIONS ..	*Charged* ..	*1,500*	*1,800*	*1,854*
	Voted ..	2,800	2,500	3,170
F-3 BOARD OF EXAMINERS FOR GRANTING CERTIFICATES OF COMPETENCY TO ELECTRICAL CONTRACTORS AND WIREMEN.	*Charged* ..	*200*	*200*	*387*
	Voted ..	5,100	5,400	4,330
F-4 CO-OPERATION AND ACCOUNTANCY DIPLOMA BOARD	.. Voted ..	1,600	500	....
TOTAL ..		17,200	17,400	16,269
	Charged ..	*3,300*	*4,000*	*4,183*
	Voted ..	13,900	13,400	12,086

F-1. CIVIL AND MILITARY EXAMINATIONS COMMITTEE.

		Budget Estimate, 1937-38.	1936-37.	1935-36.
F-1 (1) Pay of Officers—Secretary (special pay 100) ..	.. Voted ..	1,200	1,200	1,195
F-1 (2) Pay of Establishment—				
Clerks 2 (special pay 15—25)	..	480		
Servants (19)	..	220		
Total	.. Voted ..	700	700	688
F-1 (3) Allowances, etc.—				
Travelling allowance (ordinary)	.. Voted ..	600		
Fees to members and assessors	*Charged* ..	*1,600*		
	Voted ..	1,500		
Total	*Charged* ..	*1,600*	*2,000*	*1,942*
	Voted ..	2,100	2,800	2,353
F-1 (4) Contingencies—				
Contract contingencies	..	280		
Non-contract contingencies	..	120		
Total	.. Voted ..	400	300	350
TOTAL	*Charged* ..	*1,600*	*2,000*	*1,942*
	Voted ..	4,400	5,000	4,586

DETAILED ACCOUNT No. 47-F. MISCELLANEOUS DEPARTMENTS. Miscellaneous. F-Examinations.		Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
F-2 COMMITTEE FOR DEPARTMENTAL EXAMINATIONS.				
F-2 (1) Allowances and Honoraria, etc.—				
Fees for setting and valuing papers	*Charged* ..	*1,500*	*1,800*	*1,854*
	Voted ..	1,900	1,600	2,286
F-2 (2) Contingencies—				
Contract contingencies		540		
Non-contract contingencies		360		
Total .. Voted	..	900	900	884
TOTAL ..	*Charged* ..	*1,500*	*1,800*	*1,854*
	Voted ..	2,800	2,500	3,170
F-3 BOARD OF EXAMINATIONS FOR GRANTING CERTIFICATES OF COMPETENCY TO ELECTRICAL CONTRACTORS AND WIREMEN.				
F-3 (1) Pay of Establishment—Temporary establishment .. Voted	..	1,200	1,400	1,400
F-3 (2) Allowances and Honoraria—Fees for setting and valuing papers	*Charged* ..	*200*	*200*	*387*
	Voted ..	2,300	2,200	1,138
F-3 (3) Contingencies—Non-contract contingencies .. Voted	..	1,600	1,800	1,792
TOTAL ..	*Charged* ..	*200*	*200*	*387*
	Voted ..	5,100	5,400	4,330
F-4 CO-OPERATION AND ACCOUNTANCY DIPLOMA BOARD				
F-4 (1) Pay of Establishment—Temporary establishment	..	200	....	....
F-4 (2) Allowances, Honoraria, etc.—				
Honoraria	..	200		
Travelling allowance (ordinary)	..	300		
Fees for setting and assessing papers	..	600		
Total	..	1,100	....	....
F-4 (3) Contingencies	..	300	....	....
TOTAL .. Voted	..	1,600	500	....

DETAILED ACCOUNT No. 47-G. MISCELLANEOUS DEPARTMENTS. Miscellaneous. G-Administration of Indian Partnership Act, 1932.	Budget Estimate, 1937-38.	1936-37.	1935-36.
G-ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932.	Rs.	Rs.	Rs.
Registrar of Firms.			
G-(1) Pay of Officers—Registrar of Firms (special pay Rs. 100)	1,200	....	....
G-(2) Pay of Establishment—Clerks 1 (S. P. 30), 1 (50—5—140)	1,000	....	....
G-(3) Contingencies—			
Contract contingencies	100		
Non-contract contingencies	700		
Total	800	....	....
TOTAL—Voted	3,000	....	....

DETAILED ACCOUNT No. 47-H.
MISCELLANEOUS DEPARTMENTS.
Miscellaneous.
H-Miscellaneous.

SUMMARY.		Budget Estimate, 1937-38.	1936-37.	1935-36.
H-1 Commissioner under the Workmen's Compensation Act	*Charged*	*300*	....	*289*
	Voted	6,800	8,200	6,566
H-2 Industrial Schools	*Charged*	*1,200*	*1,200*	*597*
	Voted	1,13,700	1,14,200	1,09,190
H-3 Juvenile Branch	*Charged*	*1,200*	*1,200*	....
	Voted	63,200	61,900	....
H-4 Backward Class Officer	*Charged*	*10,000*	*10,000*	....
	Voted	49,800	54,400	31,704
H-5 Village Improvement Scheme	Voted	56,400	70,800	25,458
TOTAL		3,02,600	3,21,900	1,73,804
	Charged	*12,700*	*12,400*	*886*
	Voted	2,89,900	3,09,500	1,72,918
H-1 COMMISSIONER UNDER THE WORKMEN'S COMPENSATION ACT.				
H-1 (1) Pay of Officers		....	1,200	....
H-1 (2) Pay of Establishment—				
Clerks and bailiffs 4 (45—175)		5,794		
Servants 2 (20—21)		540		
Probable savings		—334		
Total	Voted	6,000	6,300	5,949
H-1 (3) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)	*Charged*	*300*		
	Voted	100		
House-rent allowance and fees to assessors	Voted	100		
Total	*Charged*	*300*	....	*289*
	Voted	200	100	96
H-1 (4) Contingencies—Non-contract contingencies	Voted	600	600	521
TOTAL	*Charged*	*300*	....	*289*
	Voted	6,800	8,200	6,566

DETAILED ACCOUNT No. 47-H. **MISCELLANEOUS DEPARTMENTS.** Miscellaneous H-Miscellaneous.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
H-2 INDUSTRIAL SCHOOLS.		Rs.	Rs.	Rs.
Yeravda Industrial School.				
H-2 (1) Pay of Officers—				
Special pay to medical officer for medical charge (50) . *Charged* ..		*600*	*600*	*597*
Superintendent (200—20—600) .. Voted ..	1	4,000	3,800	3,605
H-2 (2) Pay of Establishment—				
Superior establishment (22—150) ..	16	10,500		
Inferior establishment (20—50) ..	16	4,490		
Temporary establishment ..		360		
Probable savings ..		—350		
Total .. Voted ..		15,000	14,700	13,855
H-2 (3) Allowances, Honoraria, etc.—				
Travelling allowance (fixed) ..		360		
Travelling allowance (ordinary) ..		50		
House-rent and other allowances ..		490		
Rewards for recapture and service ..		600		
Total .. Voted ..		1,500	1,700	1,592
H-2 (4) Contingencies—				
Contract contingencies ..		5,490		
Pay of menials ..		560		
Non-contract contingencies ..		150		
Other supplies and services ..		15,000		
Total .. Voted ..		21,200	21,500	19,945
H-2 (5) Grants-in-aid, Contributions, etc.—				
Grants to industrial and reformatory institutions ..		70,325		
Maintenance of juvenile female convicts ..		275		
Total .. Voted ..		70,600	71,100	70,193
H-2 (6) Establishment charges payable to other Governments, Departments, etc.—				
Add—Amount transferred from "28-Jails and Convict Settlements" on account of portion of the divisible expenditure of the Backward Class Officer and his establishment (page 156). *Charged* ..		*+600*	*+600*	....
Voted ..		+1,400	+1,400	....
TOTAL .. *Charged* ..		*1,200*	*1,200*	*597*
Voted ..		1,13,700	1,14,200	1,09,190
H-3 JUVENILE BRANCH.				
H-3 (1) Pay of Officers—				
Inspector (400—25—800 plus O. S. P. at Rs. 150) .. Voted ..	1	2,200	....	....
H-3 (1) Pay of Establishment—				
Clerk (80)	1	1,000	....	....
Servant (18)	1	100		
Voted ..		1,100	800	....
H-3 (2) Allowances and Honoraria—Travelling allowance (ordinary) .. Voted ..		600	100	....
H-3 (3) Contingencies .. Voted ..		500	200	....
H-3 (4) Grants-in-aid, Contributions, etc.—				
Grants to—				
The Society for the Protection of Children in Western India ..		9,500		
The Children's Aid Society ..		45,000		
Capitation grants for juveniles ordered to be detained in institutions under the Bombay Children's Act ..		1,500		
Total .. Voted ..		56,000	58,000	....
H-3 (5) Establishment chargeable payable to other Governments, Departments, etc.—				
Add—Amount transferred from "28-Jails and Convict Settlements" on account of portion of the divisible expenditure of the Backward Class Officer and his establishment (page 156). *Charged* ..		*+1,200*	*+1,200*	....
Voted ..		+2,800	+2,800	....
TOTAL .. *Charged* ..		*1,200*	*1,200*	....
Voted ..		63,200	61,900	....

DETAILED ACCOUNT No. 47-H. MISCELLANEOUS DEPARTMENTS. Miscellaneous. H-Miscellaneous.		Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
H-4 BACKWARD CLASS OFFICER.					
H-4 (1) Pay of Establishment—					
Superintendent, special pay, etc., 1 (100), 1 (10)	..	2	1,320		
Servant 1 (16)	..	1	180		
Total .. Voted	..		1,500	4,900	4,902
H-4 (2) Allowances, Honoraria, etc.	.. Voted ..		....	3,200	3,704
H-4 (3) Contingencies—					
Contract contingencies	..		260		
Non-contract contingencies	..		7,148		
Pay of menials	..		792		
Experiments in building sites	..		1,000		
Total .. Voted	..		9,200	8,900	4,963
H-4 (4) Scholarships	.. Voted ..		2,000	2,400	7,403
H-4 (5) Grants-in-aid, Contributions, etc.—Grants to depressed classes hostels	.. Voted ..		13,600	11,500	10,732
H-4 (6) Establishment charges payable to Other Governments, Departments etc.—					
Add—Amount transferred from "28-Jails and Convict Settlements" on account of portion of the divisible expenditure of the Backward Class Officer and his establishment (page 156).	*Charged* ..		*+10,000*	*+10,000*	....
	Voted ..		+23,500	+23,500	....
TOTAL	*Charged* ..		*10,000*	*10,000*	....
	Voted ..		49,800	54,400	31,704
H-5 Village Improvement Scheme.					
H-5 (1) Pay of Establishment—Temporary establishment	..		1,600	..	....
H-5 (2) Allowances, Honoraria, etc.	..		..	..	150
H-5 (3) Contingencies—					
Expenses in connection with use of cinema and publicity vans	..		10,400		
Purchase and maintenance of radio sets	..		2,900		
Total	..		13,300	39,000	53
H-5 (4) Grants-in-aid—Grants-in-aid to district executive committees	..		41,500	31,800	25,255
TOTAL .. Voted	..		56,400	70,800	25,458
DETAILED ACCOUNT No. 47-I. MISCELLANEOUS DEPARTMENTS. Miscellaneous. I-Charges in England.					
I-1 Leave salaries and deputation pay High Commissioner for India	*Charged* ..		*6,200*	*18,900*	*10,000*
	Voted ..		5,800	17,600	20,217
I-2 Sterling overseas pay .. High Commissioner for India	.. *Charged* ..		*11,800*	*12,000*	*12,249*
I-3 Stores .. High Commissioner for India	.. Voted ..		..	..	21
TOTAL	..		23,800	48,500	42,487
	Charged ..		*18,000*	*30,900*	*22,249*
	Voted ..		5,800	17,600	20,238

50—Civil Works.		Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
A-Original Works—			Rs.	Rs.	Rs.
(*i*) Civil Buildings—					
Land Revenue			4,700	4,000	1,344
Excise			17,500	31,000	27,961
Forest			7,100	17,000	1,114
Registration			200	....	253
General Administration	*Charged* ..		*34,000*	*25,000*	*48,904*
	Voted ..		34,500	1,62,000	43,898
Administration of Justice			26,100	42,000	23,802
Jails and Convict Settlements			8,300	36,000	8,063
Police			1,92,300	2,22,000	1,27,567
Education			1,04,000	38,000	11,038
Medical			4,15,500	1,25,000	58,982
Public Health			28,300	3,000	7,614
Agriculture		50-A	3,200	10,000	5,882
Industries			53,200	....	....
Civil Works			28,600	23,000	49,306
Stationery and Printing			....	7,000	1,662
Miscellaneous Departments			1,000	4,000	3,724
Total, Civil Buildings ..			9,58,500	7,49,000	4,21,114
(*ii*) Communications (Ordinary)			11,23,000	9,40,000	1,50,507
(*iii*) Communications (Road Development Account)			49,55,000	19,56,000	11,69,200
(*iv*) Miscellaneous			500	4,000	—4,137
Total, Original Works ..			70,37,000	36,49,000	17,36,684
B-Repairs—					
Repairs (Ordinary)	*Charged* ..		*2,03,000*	*1,95,000*	*1,93,549*
	Voted ..		38,03,000	39,28,000	36,68,786
Repairs (Road Development Account) ..	Voted	50-B	45,000	45,000	16,500
Total, Repairs ..			40,51,000	41,68,000	38,78,835
Total, Original Works and Repairs ..			1,10,88,000	78,17,000	56,15,519
C-Establishment*—					
Establishment (Ordinary)	*Charged* ..	50-C	*4,24,700*	*3,86,368*	*3,46,789*
	Voted ..		19,84,700	20,25,624	15,69,782
Establishment (Central Road Fund)	*Charged* ..	50-C	*11,700*	....	....
	Voted ..		4,200	....	....
D-Tools and Plant	*Charged* ..	50-D	*3,000*	*4,000*	*3,978*
	Voted ..		1,61,000	1,63,000	1,69,833
E-Grants-in-aid		50-E	8,37,000	8,65,000	7,50,441
F—Suspense		50-F	6,000	3,000	—6,710
G-Charges in England*—					
Establishment (Ordinary)	*Charged* ..	50-C	*1,02,600*	*1,83,066*	*1,30,612*
	Voted ..		4,100	2,388	4,625
Establishment (Central Road Fund)	*Charged* ..	50-C	*1,200*	....	....
Stores in India	Voted ..		....	80	156
H-Loss or gain by exchange—					
Establishment	*Charged* ..		....	*—934*	*—1,360*
	Voted ..		....	—12	—47
Deduct—English cost of stores ..	Voted ..		....	—80	—156
Lump cut under "Allowances, Honoraria, etc." ..	*Charged* ..		*—1,700*	....	....
	Voted ..		—7,400	....	....
Lump cut under "Contingencies"			—3,200	....	....
Rounding	*Charged* ..		*—500*	*—500*	....
	Voted ..		—400	....	....
GRAND TOTAL ..			1,46,15,000	1,14,48,000	85,83,462
	Charged ..		*7,78,000*	*7,92,000*	*7,22,472*
	Voted ..		1,38,37,000	1,06,56,000	78,60,990

*The total "Charged" Public Works Department establishment charges which will be debitable to this head for purposes of Appropriation Accounts amount to Rs. 6,40,700 and their distribution on *pro rata* basis in the several P. W. D. heads is shown on page 310.

Item No.	DETAILED ACCOUNT No. 50-A. CIVIL WORKS. Original Works.	Total estimated cost.	Expenditure to end of 1936-37.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
	LAND REVENUE.					
	Minor Works.					
1	Director of Land Records	..	..	4,700	4,000	1,344
	EXCISE.					
	Minor Works.					
2	Commissioner of Excise	..	..	17,500	31,000	27,961
	FOREST.					
	Major Works in Progress.					
3	Construction of an office building for the Divisional Forest Officer, Western Division, and providing wire fencing at Karwar	15,105	9,300	2,000		
	Minor Works.					
4	Chief Conservator of Forests, Bombay Presidency ..	..	..	5,100		
	Total—Forest ..	..	..	7,100	17,000	1,114
	REGISTRATION.					
	Minor Works.					
5	Inspector-General of Registration	..	..	200	....	253
	GENERAL ADMINISTRATION.					
	Major Works in Progress.					
6	Drainage at Government House, Ganeshkhind	17,167	5,000	*12,000*		
7	Residential quarters for the Revenue establishment at Mundgod	25,915	18,000	5,000		
	Minor Works.					
8	Government Houses	..	..	*22,000*		
9	Commissioner, Northern Division	..	..	2,900		
10	Commissioner, Central Division	..	..	21,000		
11	Commissioner, Southern Division	..	..	4,800		
12	Superintending Engineer, Northern Circle	..	..	300		
13	Electrical Engineer to Government	..	..	500		
	Total—General Administration .. { *Charged* ..	..	..	*34,000*	*25,000*	*48,904*
	Voted ..	..	..	34,500	1,62,000	43,898
	ADMINISTRATION OF JUSTICE.					
	Major Works in Progress.					
14	Additions and alterations to the Court House at Mahad ..	18,346	4,000	7,500		

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Total estimated cost.	Expenditure to end of 1936–37.	Budget Estimate, 1937–38.	1936–37.	1935–36.
		Rs.	Rs.	Rs.	Rs.	Rs.
	Minor Works.					
15	Commissioner, Northern Division	..	..	1,500		
16	Commissioner, Central Division	..	..	11,100		
17	Commissioner, Southern Division	..	..	4,000		
18	Superintending Engineer, Northern Circle	..	..	2,000		
	Total, Administration of Justice ..			26,100	42,000	23,802
	JAILS AND CONVICT SETTLEMENTS.					
	Minor Works.					
19	Inspector General of Prisons	..	..	8,300	36,000	8,063
	POLICE.					
	Major Works in progress.					
20	Rebuilding of Headquarters Police Lines, Thana ..	1,33,564	1,11,718	17,700		
21	Construction of a four-storeyed building in the compound of the School of Art, Bombay, for the City Police ..	2,59,766	33,500	1,14,800		
	Minor Works.					
22	Inspector General of Police	..	..	54,600		
23	Commissioner of Police, Bombay	..	..	5,200		
	Total—Police ..			1,92,300	2,22,000	1,27,567
	EDUCATION.					
	New Major Works.					
24	Additional building for the Science Departments in the Karnatak College, Dharwar	75,000	..	75,000		
25	Improvements to the High School buildings, Satara ..	24,842	..	16,300		
	Minor Works.					
26	Director of Public Instruction	..	..	12,400		
27	Director, Sir J. J. School of Art, Bombay	..	..	300		
	Total—Education ..			1,04,000	38,000	11,038

DETAILED ACCOUNT No 50-A—*contd.*
CIVIL WORKS.
Original Works.

Item No.		Total estimated cost.	Expenditure to end of 1936-37.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	MEDICAL.	Rs.	Rs.	Rs.	Rs.	Rs.
	Major Works in progress.					
28	Providing additional accommodation for patients at the Central Mental Hospital, Yeravda	2,62,147	50,000	1,97,000		
29	Constructing a maternity ward in the compound of the Civil Hospital, Karwar	12,321	Expenditure incurred from contribution.	5,000		
	New Major Works.					
30	Additional accommodation for patients at the Mental Hospital, Ahmedabad	31,989	..	31,900		
31	Improving the sanitary condition in the compound of the J. J. Hospital, Bombay	12,194	..	12,100		
32	Providing additional accommodation for patients at the Mental Hospital, Dharwar	14,766	..	14,700		
33	Improvements to the kitchens at the J. J. Hospital, Bombay	28,327	..	16,800		
34	Extensions and improvements to the Bai Motlibai Hospital, Bombay	1,42,000	..	87,000		
	Minor Works.					
35	Surgeon General with the Government of Bombay ..	..	..	51,000		
	Total—Medical ..			4,15,500	1,25,000	58,982
	PUBLIC HEALTH.					
	New Major Works.					
36	Providing additions and alterations to the electric installation and replacing the existing refrigerating plant at the Haffkine Institute, Parel, Bombay ..	22,143	..	12,300		
	Minor Works.					
37	Surgeon General with the Government of Bombay ..	..	..	15,000		
38	Director of Public Health	..	..	1,000		
	Total—Public Health ..			28,300	3,000	7,614
	AGRICULTURE.					
	Minor Works.					
39	Director of Agriculture	..	..	1,700		
40	Director of Veterinary Services, Bombay Presidency ..	..	..	1,500		
	Total—Agriculture ..			3,200	10,000	5,882
	INDUSTRIES.					
	New Major Works.					
41	Extension of the Textile Workshop, R. C. Technical Institute, Ahmedabad	11,959	..	11,900		
42	Additions and alterations, electrical wiring, etc., in the R. C. Technical Institute, Ahmedabad	36,650	..	37,000		
	Minor Works.					
43	Director of Industries	..	..	4,300		
	Total— Industries ..			53,200	..	..

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Total estimated cost.	Expenditure to end of 1936-37.	Budget, Estimate 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
	CIVIL WORKS.					
	Minor Works.					
44	Superintending Engineer, Northern Circle	..	..	11,600		
45	Superintending Engineer, Central Circle	..	..	7,000		
46	Superintending Engineer, Deccan Irrigation Circle ..	..	..	3,300		
47	Superintending Engineer, Southern Circle	..	..	5,500		
48	Electrical Engineer to Government	..	..	1,200		
	TOTAL—Civil Works ..			28,600	23,000	49,306
	MISCELLANEOUS DEPARTMENTS.					
	Minor Works.					
49	Backward Class Officer	..	..	1,000	4,000	3,724
	COMMUNICATIONS (ORDINARY).					
	Major Works in progress.					
50	Scarcity Works	..	..	9,05,000		
51	Construction of a three stage landing at Dharamtar (Alibag side), Thana Division	30,507	5,000	20,500		
52	Improvements to Taloda-Shahada Road (Section I from Taloda to Prakasha), Khandesh Division	1,90,617	1,51,416	30,000		
53	Improvements to Taloda-Shahada Road (Section II from Prakasha to Shahada), Khandesh Division	99,364	96,593	2,700		
54	Dhadgaon-Shahada Road (Section IV from Dara to mile 3/7 of Shahada-Khetia Road near Mohida)	1,22,352	90,153	32,000		
55	Improving Sadashivgad-Kadra Road, Kanara Division ..	2,55,337	2,38,618	5,200		
56	Improving Gadag-Hesrur Section of Karwar-Bellary Road, Dharwar Division	37,411	20,552	16,000		
57	Constructing a causeway over the Budgatti nalla in mile 14 of Havnur-Ekambi Road, Dharwar Division ..	27,691	15,000	9,600		
58	Additions and alterations to the Native Infantry Hospital, Satara, for conversion into an Inspection Bungalow ..	16,896	7,600	8,000		
	Minor Works.					
59	Superintending Engineer, Northern Circle	..	..	27,500		
60	Superintending Engineer, Central Circle	..	..	30,000		
61	Superintending Engineer, Southern Circle	..	..	27,500		
62	Superintending Engineer, Deccan Irrigation Circle ..	..	..	9,000		
	TOTAL—Communications (Ordinary) ..			11,23,000	9,40,000	1,50,507

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Total estimated cost.	Expenditure to end of 1936-37.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
	Communications (Road Development Account).					
	Works in progress.					
	Bombay-Ahmedabad Road.					
63	Constructing Talasari-Vapi Section (wanting links, miles 16½), Thana Division	3,64,871	2,43,821	1,00,000		
64	Raising the north-western approach of the Hope Bridge at Surat (within the limits of the Hope Bridge Committee) ..	22,216	6,994	2,000		
65	Raising the north-western approach of the Hope Bridge at Surat (portion of Surat-Sahol Section, miles 2 and 3) ..	16,832	12,175	3,700		
66	Reconstructing Tancha nalla bridge in mile 18/2 of Broach-Jambusar Road, Surat and Broach Division	19,521	5,000	14,500		
67	Improving miles 4 to 9/6 of Matwad-Navsari Section, Surat and Broach Division	1,12,283	97,000	15,000		
	Ahmedabad-Kaira-Godhra-Indore Road.					
68	Constructing cross drainage works on Dohad-Alirajpur Road, Kaira and Panch Mahals Division	73,533	60,146	14,500		
69	Providing rubble bedding and re-metalling portion of Dohad-Alirajpur Road, Kaira and Panch Mahals Division .	49,739	33,992	10,000		
70	Constructing a culvert in mile 2/6 of Dakor-Pali Section, Kaira and Panch Mahals Division	9,831	2,000	4,800		
	Bombay-Agra Road.					
71	Improving low-lying miles near Igatpuri on Igatpuri-Ghoti Section, Nasik Division	88,953	69,351	6,000		
	Ahmedabad-Viramgam-Mandal Road.					
72	Reconstructing miles 1/5 to 5/8 of Ahmedabad-Sarkhej Section, Ahmedabad Division	1,38,636	52,000	80,600		
73	Metalling and improving the road from Viramgam to Mandal, Ahmedabad Division	2,74,666	2,51,594	20,500		
	Bombay-Poona-Bangalore Road.					
74	Improvements to the soft portions in miles 29 and 32 to 67 on Thana-Campoli Section, Thana Division	64,986	52,100	12,000		
75	Raising and widening the roadway in mile 27 of Bombay-Poona Road, Thana Division	16,646	5,000	6,600		
76	Making improvements to low-lying miles 75 to 84 on Poona side of Khandala on Khandala-Poona Section by laying a surface of 2½″ premixed asphalt macadam on the existing water bound surface in miles 70/2½ to 71/7 and 73/6 to 81/7, Poona Division	4,35,753	4,01,793	23,900		
77	Modernizing miles 3-13 on Poona-Satara Section, Poona Division	1,31,650	10,000	91,000		
78	Reconstructing one mile (mile 274/5 to 275/4) with 2″ Shel-macadam, Dharwar Division	25,376	19,900	5,300		

DETAILED ACCOUNT No. 50-A—*contd.*
CIVIL WORKS.
Original Works.

Item No.		Total estimated cost.	Expenditure to end of 1936-37.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
79	Improving the surface by providing soling and metalling, where necessary, and filling up the side widths and reconstructing and strengthening the masonry works in miles 145 to 182/3 on Section from Kolhapur to Sankeshwar, Belgaum Division	4,48,833	1,07,000	1,65,000		
80	Improving the surface by providing soling and metalling, where necessary, and filling up the side widths and reconstructing and strengthening the masonry works on Section from Sankeshwar to Belgaum from miles 182/4 to 213/4, Belgaum Division	3,10,992	79,700	1,19,000		
81	Raising the level of the existing causeway over the Malaprabha river at Mugutkban Hubli (Belgaum to mile 233 Section), Belgaum Division	86,448	1,000	72,000		
	Bombay-Konkan-Goa Road.					
82	Constructing R. C. C. bridge over the Patalganga river near Kharpada in mile 7/6 on Pen-Panvel Section, Thana Division	2,09,769	1,71,171	51,000		
83	Causeways over the Balganga river and Balavli Nalla and diversion road in mile 4/3 to 4/7 of Pen-Panvel Section, Thana Division	90,490	81,581	10,000		
84	Diverting Bombay-Konkan-Goa Road near Kudal on the section from Kudal to Bhangsal, Belgaum Division ..	15,599	10,000	3,700		
85	Masonry drains with R. C. C. slabs over 146 nallas on Vadkal-Mahad and Mahad-Poladpur Sections, Ratnagiri Division	2,87,000	2,82,840	4,000		
86	Improving Dharamtar—Mahableshwar Road by raising certain portions in Section I from Dharamtar to Dasgaon, miles 13 to 56 (Vadkal-Mahad Section), Ratnagiri Division	59,163	50,180	9,000		
87	Constructing the bridge over the Kundalika river near Kolad in mile 26 of Dharamtar-Mahableshwar Road, Ratnagiri Division	99,229	20,000	45,000		
88	Constructing 6 culverts in Section I of Hatkhamba-Poladpur Road (Khed-Poladpur Section), Ratnagiri Division ..	48,428	42,105	5,000		
89	Constructing bridges over the Shastri and Sonvi rivers on Hatkhamba-Poladpur Road, Ratnagiri Division ..	4,24,859	700	1,51,000		
90	Constructing R. C. C. bridge over the Rajapur creek at Rajapur in Section II of Pali-Phonda Road (Rajapur-Phonda Section), Ratnagiri Division ..	2,54,030	90,835	1,20,000		

DETAILED ACCOUNT No. 50-A—*contd.*
CIVIL WORKS.
Original Works.

Item No.		Total estimated cost.	Expenditure to end of 1936-37.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
	Road from Belapur Station to Sangamner.					
91	Reconstructing and substantially improving the road, Ahmednagar Division	1,71,218	40,000	90,000		
	Burhanpur-Raver-Yawal-Chopda-Shirpur-Shahada-Taloda-Raisingpur Road.					
92	Improvements to the road in miles 18—45 and 46—83 of Shirpur-Raver Section, Khandesh Division ..	7,26,900	10,000	2,35,000		
93	*Asphalting provincial roads passing through Dhulia—*					
	(*a*) Bombay-Agra Road	55,000				
	(*b*) Dhulia-Sakri Road	18,800	15,000	90,000		
	(*c*) Dhulia-Edlabad-Nagpur Road	31,100				
	Nasik-Poona Road.					
94	Improving 4 furlongs in mile 125 beyond the level crossing near Nasik Road Station	11,000	2,000	9,000		
	Chiplun-Karad-Jath-Bijapur-Sindgi-Raichur Road.					
95	Constructing a R. C. C. submersible bridge over the Krishna river on Karad-Bijapur Section, Satara Division ..	4,87,600	50,000	2,70,000		
96	Improving Kumbharli Ghat, miles 39 to 47 (West from Karad), Satara Division	25,460	21,221	3,500		
97	Reconstructing dangerous masonry works between Chiplun and Karad in mile 47 to Karad, Satara Division ..	31,355	15,000	16,000		
98	Crossing over the Nandni river on Karad-Jath Section, Satara Division	49,916	1,000	39,900		

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Total estimated cost.	Expenditure to end of 1936–37.	Budget Estimate, 1937–38.	1936–37.	1935–36.
		Rs.	Rs.	Rs.	Rs.	Rs.
	Dhulia-Bhusawal-Edlabad-Nagpur Road.					
99	Extension from Edlabad to Ichhapur—§§					
	(a) Earthwork	1,14,320	42,106	30,000		
	(b) Submersible bridge over the Purna river ..	3,48,000	26,400	2,10,000*		
	(c) Other masonry works	81,700	..	60,000*		
		5,44,020	68,506	3,00,000		
	Nasik Station Road.					
100	Treating the water-bound macadam surface of the side widths excluding surfaces "D" and "E-1" with Shelmacadam 2½" with ½" seal coat, Nasik Division ..	1,06,132	600	1,05,000		
	Roads in Poona.					
101	Modernizing of roads (I and II instalments)— ..					
	(1) Treating the surface of Bund Garden Road with 101-E Socony asphalt semi-penetration with seal coat ..	22,013				
	(2) Treating the surface of Connaught Road with 101-E Socony asphalt semi-penetration with seal coat ..	18,772				
	(3) Treating the surface of Sassoon Road with 101-E Socony asphalt semi-penetration with seal coat ..	25,612				
	(4) Treating the surface of Byramji Jijibhai Road with 101-E Socony asphalt semi-penetration with seal coat	15,135				
	(5) (a) Treating the surface of Koregaon Road and part of Richardson Road with 101-E Socony asphalt semi-penetration with seal coat	28,979				
	(b) Treating the surface of Nagar Road with 101-E Socony asphalt semi-penetration with seal coat ..	16,847				
	(6) Treating a portion of Sholapur Road in the Poona Cantonment with cement bound macadam 3" thick and covering the surface with premix ½" consolidated seal coat (cold process)	6,217				
	(7) Treating a portion of Bombay Road from Judge's Bungalow to Aundh Road No. 1 with Shelmacadam 2½" thick with ½" mixed seal coat	14,800				

§§ By an agreement arrived at between the Governments of Bombay and the Central Provinces, a portion of the road lying within the Bombay territory is to be constructed and maintained by the Central Provinces Government and a portion lying within the Central Provinces territory is to be constructed and maintained by the Bombay Government. The cost of construction and annual maintenance is as follows :—

	Cost of construction.	Cost of maintenance.
	Rs.	Rs.
Road in the Bombay territory	63,225	960
Road in the Central Provinces territory	52,500	750

* Half the amount is debitable to the Reserve with the Government of India in the Road Development Account.

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Total estimated cost.	Expenditure to end of 1936-37.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
	Roads in Poona—contd.					
	(8) Treating a portion of Wellesley Road with Shelmacadam 2½" thick with ½" mixed seal coat ..	24,700				
	(9) Treating a portion of Bombay Road from Murrary Bridge to mile 111/0 with Shelmacadam 2½" thick with ½" mixed seal coat	26,600				
	(10) Asphalting the surface of the Bombay Road from Murray Bridge to Nasik Road junction ..	1,01,896				
	(11) Asphalting the surface of the Sholapur Road from Cantonment limit to Bahiroba Nala	43,228				
	(12) Asphalting the surface of the Satara Road from Dhobi Ghat to the junction with Sholapur Road ..	24,680				
	(13) Asphalting the surface of the Shankar Shet Road from Swar Gate to Cantonment limit ..	41,565				
	(14) Asphalting the surface of the Nagar Road (2/6½ to 2/8)	5,150				
		4,16,194	3,08,053	1,08,000		
	Sholapur-Osmanabad-Yedshi-Chausala Road.					
102	Asphalting Provincial roads at Sholapur (mile 1/1 to 2/2) ..	29,977	10,000	8,000		
103	Improving the road from Yedshi to Osmanabad, Sholapur Division	11,806	11,037	300		
104	Constructing a road from Yedshi to Chausala, Sholapur Division	19,550	14,621	4,200		
	Mandvi-Madhi Road.					
105	Constructing cross drainage work over Balda nalla in mile 4, Surat and Broach Division	16,434	5,000	7,200		
	Bandra-Ghodbunder Road.					
106	Widening bridge No. 110 in mile 14/6 of Andheri—Mira Section, Thana Division	6,789	2,500	1,700		

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Total estimated cost.	Expenditure to end of 1936-37.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.	
	Alibag-Dharamtar-Campoli Road.					
107	Improvements to Dharamtar-Campoli Road, Thana Division	80,511	25,000	29,000		
	Bombay-Poona-Sholapur-Hyderabad Road.					
108	Reconstructing and substantially improving Poona-Sholapur Section from miles 5/1 to 35, Poona Irrigation Division ..	1,77,438	91,900	30,000		
	Dharwar-Goa Road.					
109	Improvements to the bridge in mile 13/5, Dharwar Division	12,448	500	8,400		
	Mirjan-Madras Frontier Road.					
110	Causeway over the Badgani creek on Kumta-Honawar Section, Kanara Division	57,131	15,000	42,000		
111	Widening the road between Kumta and Honawar, miles 42 to 52, Kanara Division	1,11,818	13,000	35,000		
	Kumta-Hubli Road.					
112	Improvements to miles 0 to 71/5, Kanara Division ..	2,29,384	1,46,771	50,000		
	Belgaum-Khanapur-Haliyal-Yellapur-Sirsi-Kodkini-Mysore Frontier Road.					
113	Improvements to Khanapur-Yellapur Road, Part I, Kanara Division	57,912	53,005	4,700		
114	Improvements to Khanapur-Yellapur Road, Part II, Kanara Division	22,801	10,000	12,300		
115	Improving Sirsi-Kodkini Road, Kanara Division ..	59,770	8,000	27,000		
	Malwan-Phonda Road.					
116	Providing cross drainage works across 7 big nallas on Malwan-Phonda Road (Section from Malwan to Kankavli), Ratnagiri Division	1,50,119	300	75,000		
	Sholapur-Bijapur-Hubli Road.					
117	Asphalting portion of Hubli-Sholapur Road passing through Hubli Town—mile 0 to 1/2, Dharwar Division ..	44,479	4,000	34,500		

DETAILED ACCOUNT No. 50-A—*contd.*
CIVIL WORKS.
Original Works.

Item No.		Total estimated cost.	Expenditure to end of 1936-37.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
	Communications (Road Development Account)—*contd.*					
	NEW WORKS.					
	Bombay-Agra Road.					
118	Providing 2½″ shelmacadam surface over 3″ water bound macadam in miles 13/1 to 17/8 of Sion-Thana Section, Thana Division	1,24,800	..	1,00,000		
119	Widening the existing asphalt width with providing stone kerbing at the end of the asphalt surface in miles 9/7 to 11/2 of Sion-Thana Section, Thana Division ..	13,077	..	13,000		
120	Modernising miles 114, 115 and 116 at Nasik on Vihigaon-Nasik Section, Nasik Division	85,839	..	85,000		
	Bombay-Poona-Bangalore Road.					
121	Modernising the road surface in miles 22—7—415 to 23—4—153 of Thana-Panvel Section, Thana Division ..	14,870	..	14,800		
122	Widening the bridge in mile 37/3 of Bombay-Poona Road, Thana Division	18,977	..	8,900		
123	Improving curves in miles 67—71 (Bhor Ghat), Poona Division	28,100	..	20,500		
124	Improvements to sections from Satara border to Kolhapur, miles 131—145, Belgaum Division	1,21,290	..	50,000		
125	Asphalting the 3 miles gap—miles 264 to 266 of the Poona-Bangalore Road (Section from Dharwar to Hubli), Dharwar Division	1,10,630	..	50,000		
	Bandra-Ghodbunder Road.					
126	Widening drains Nos. 48 and 49 and improving the curve in mile 7/1 of Andheri-Mira Section, Thana Division ..	21,801	..	15,000		
127	Widening the Poisar bridge in mile 11/4 of Andheri-Mira Section, Thana Division	33,093	..	20,000		
128	Providing cement concrete road in miles 9/8 to 12/8 of Andheri-Mira Section, Thana Division	1,19,801	..	1,04,000		
129	Improving and widening mile No. 9 of Ghodbunder-Thana Section, Thana Division	13,045	..	8,000		
	Bombay-Konkan-Goa Road.					
130	Re-constructing culvert No. 9 in mile No. 2/3 of Pen-Panvel Section, Thana Division	6,000	..	6,000		
131	Acquisition of land for improvements to Pen-Panvel Road, Thana Division	30,536	..	15,000		
132	Constructing a bridge in mile No. 17/4 in place of a low level causeway over the Palaspa Nalla of Pen-Panvel Section, Thana Division	12,650	..	12,600		
133	Diversion of the road outside Mahad Town and constructing a bridge over the Gandhari river in mile 55 of Dharamtar-Mahableshwar Road, Ratnagiri Division ..	2,21,350	..	65,000		
134	Improving surface of the Dharamtar-Mahableshwar Road, miles 1/3 to 62 (Part I), Ratnagiri Division	4,31,980	..	60,000		

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Total estimated cost.	Expenditure to end of 1936-37.	Budget Estimate, 1937–38.	1936–37.	1935–36.
		Rs.	Rs.	Rs.	Rs.	Rs.
	NEW WORKS—*contd.*					
	Dhandhuka-Dholera Road.					
135	Diverting the portion of Dhandhuka-Dholera road passing through Dhandhuka Town, Ahmedabad Division ..	21,218	..	20,000		
	Kaira-Ahmedabad-Dakor Road.					
136	Improving the road surface of Mehmedabad-Mehudha Section, Kaira and Panch Mahals Division ..	46,281	..	20,000		
137	Constructing culvert over Kanewal Kotur in mile No. 15/3 in place of existing dip on Mehudha-Dakor Section, Kaira and Panch Mahals Division	9,988	..	5,000		
	Dahanu-Jawhar Road.					
138	Improving miles 1 to 26 of Dahanu-Jawhar Road, Thana Division	1,38,164	..	50,000		
	Madhi-Buhari Road.					
139	Improving miles 9/2 to 16/2 of Madhi-Buhari Road, Surat and Broach Division	38,689	..	20,000		
	Nadiad-Kaira Road.					
140	Modernising miles 0—3—100 to 2—4—0 near Nadiad Town, Kaira and Panch Mahals Division	36,750	..	30,000		
	Surat-Sabargam Road.					
141	Modernising miles 2/4 to 6/6½ near Surat town with ¾″ premix carpet, Surat and Broach Division ..	33,234	..	33,000		
	Broach-Jambusar Road.					
142	Modernising the road surface in miles 1/4 to 4/4 near Broach town with ¾″ premix carpet, Surat and Broach Division..	22,800	..	22,800		
	Civil Station Road near Godhra.					
143	Modernising miles 0/0 to 2/0 near Godhra town, Kaira and Panch Mahals Division	15,484	..	15,000		
	Ahmedabad-Viramgam and Viramgam-Mandal Roads.					
144	Modernising the road surface in mile 36/2 to 36/5 of Ahmedabad-Viramgam Road, Section III near Viramgam town with ¾″ asphalt coat, Ahmedabad Division ..	8,704	..	8,700		
145	Modernising the road surface with ¾″ asphalt coat (from mile 0/6 to 1/2 near Viramgam Town and mile 13/6 to 14/5 near Mandal Town), Viramgam-Mandal Road, Ahmedabad Division	8,035	..	8,000		

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Total estimated cost.	Expenditure to end of 1936-37.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
	NEW WORKS—*contd.*					
	Dhandhuka-Ranpur Road.					
146	Modernising the road surface from mile 0/0 to 0/4 and 17/6 to 18/2 near Dhandhuka and Ranpur towns with ¾″ asphalt coat, Ahmedabad Division	6,749	..	6,700		
	Surat-Olpad Road.					
147	Modernising the road surface in miles 1/1 and 2, 2/2, 4/0 to 5/2, 11/0 to 12/2 near Surat City with ¾″ premix carpet, Surat and Broach Division	21,205	..	21,200		
	Ankleshwar-Hansot Road					
148	Modernising the road surface in mile 0/0 to 1/2 near Ankleshwar town with ¾″ premix carpet, Surat and Broach Division	12,300	..	12,300		
	Nadiad-Anand Road.					
149	Modernising the road surface in mile 0/0 to 1/4 and linked road from 0/0 to 0-4-388 near Nadiad Town, Kaira and Panch Mahals Division	35,225	..	30,000		
	Dohad-Jhalod Road.					
150	Modernising miles 0 to 2 near Dohad town, Kaira and Panch Mahals Division	28,575	..	24,000		
	Ahmedabad-Barwala Road.					
151	Modernising the road surface with ¾″ asphalt coat from mile 0/0 to 0/4 of Dhandhuka-Bagodra Road near District Bungalow and mile 0/0 to 0/4 of Dhandhuka-Barwala Road, Ahmedabad Division	6,749	..	6,700		
152	Modernising the road surface from mile 19/5 to 20/4 near Bavla town, Section I with ¾″ asphalt coat, Ahmedabad Division	11,360	..	11,300		
	Nadiad-Kapadvanj Road.					
153	Modernising miles 0/0 to 0-1-295 and from 0-2-195 to mile No. 2 near Nadiad Town, Kaira and Panch Mahals Division	28,550	..	20,000		
	Kurla-Andheri-Versova Road.					
154	Improvements to the road, Thana Division	1,67,163	..	30,000		
	Santa Cruz-Juhu Road.					
155	Improvements to the road, Thana Division	47,605	..	20,000		

DETAILED ACCOUNT No. 50-A—*contd.*
CIVIL WORKS.
Original Works.

Item No.			Total estimated cost.	Expenditure to end of 1936-37.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	NEW WORKS—*contd.*		Rs.	Rs.	Rs.	Rs.	Rs.
	Roads in Poona.						
156	Modernising of roads in Poona, III instalment—	Rs.					
	(*a*) Prince of Wales Drive	79,200	1,31,777	..	79,000		
	(*b*) Jamshetjee Jijibhoy Road	29,000			29,000		
	(*c*) Sassoon Hospital Road	22,677			22,500		
	Nasik-Trimbak-Gundaghat Road.						
157	Modernising first two miles from Nasik on Nasik-Trimbak Section, Nasik Division		49,300	..	49,300		
	Camp Deolali Road.						
158	Modernising the whole road (length 3¾ miles), Nasik Division		92,434	..	92,400		
	Poladpur-Mahableshwar-Surul Road.						
159	Modernising a portion of Mahableshwar-Surul Road, miles Nos. 14-5 to 16-4 inclusive (lying within Panchgani Municipal limit), Satara Division		27,325	..	27,300		
	Ahmednagar-Dhond Road.						
160	Constructing a bridge of two arches over Kasti Nalla in mile No. 42/5, Ahmednagar Division		15,639	..	15,600		
	Baramati-Sangvi Road.						
161	Reconstructing and substantially improving the Baramati-Sangvi Road, Poona Irrigation Division ..		1,28,545	..	50,000		
	Roads round about Ahmednagar.						
162	Modernising Provincial roads in and adjoining the Ahmednagar City and Cantonment :—		2,04,288	..	1,44,000		
		Rs.					
	Ahmednagar-Manmad Road	28,195					
	Ahmednagar-Dhond Road	5,430					
	Poona-Ahmednagar Road	27,096					
	Ahmednagar-Paithan Road (1 mile 4 furlongs).	30,832					
	Do. (1 mile 4 furlongs to 3 miles).	30,871					
	Ahmednagar-Shevgaon Road	43,613					
	Ahmednagar-Sholapur Road	38,251					
		2,04,288					

Item No.	DETAILED ACCOUNT No. 50-A.—*contd.* CIVIL WORKS. Original Works.	Total estimated cost.	Expenditure to end of 1936-37.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
	NEW WORKS—*contd.*					
	Ratnagiri-Kolhapur-Miraj-Bijapur-Hyderabad Road.					
163	Asphalting Bijapur-Kagwad Road from mile 0 to 0/6 and Bijapur-Shindgi Road from mile 0 to 1/4 (in all 2 miles and 2 furlongs), Belgaum Division	89,279	..	30,000		
164	Improving surface by providing soling and metalling, where necessary, and filling up the side widths on the section from Kagwad to Tikota, Belgaum Division ..	1,14,329	..	20,000		
165	Improving surface by providing soling and metalling, where necessary, and filling up the side widths on the section from Bijapur to Shindgi, Belgaum Division ..	2,13,238	..	30,000*		
	Roads in and round about Belgaum.					
166	Modernising of roads	1,69,022	..	50,000		
	Roads in and round about Karwar.					
167	Modernising of roads, Kanara Division	1,53,899	..	40,000		
	Poona-Sholapur-Bijapur-Hubli Road.					
168	Improving road surface by providing soling and metalling, where necessary, and filling up the side widths (Section from the Sholapur Border to Bijapur), Belgaum Division.	91,258	..	25,000		
169	Improvements to road surface from miles 23/3 to 38 of Hubli-Sholapur Road, Dharwar Division	91,503	..	40,000		
170	Asphalting provincial roads at Sholapur—					
	(*a*) Sholapur-Hyderabad Road	40,876	..	35,000 (for a and b)		
	(*b*) Sholapur-Bijapur Road	43,708				
	Kamatgi-Gadag Road.					
171	Improving the road by providing 9″ of murum soling and layer of 4½″ thick of metal 12 feet in width on the section from Badami to border of Dharwar District, Dharwar Division	39,292	..	15,000		
	Bijapur-Jath-Karad Road.					
172	Improving road surface by providing soling and metalling, where necessary, and filling up side widths on Tikota-Nagaz section, miles 14 to 28 from Tikota to Nagaz, Belgaum Division	46,392	..	10,000		
	Havnur-Ekambi Road.					
173	Improving dips in miles 0 to 20 of Havnur-Ekambi Road, Dharwar Division	17,061	..	10,000		
174	Constructing drains and culverts in first 20 miles of the Havnur-Ekambi Road, Dharwar Division	53,051	..	15,000		

* Some expenditure has been incurred on this work during 1936–37 as a scarcity work.

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Total estimated cost.	Expenditure to end of 1936-37.	Budget Estimate, 1937-38.	1936-37.	1935-36
		Rs.	Rs.	Rs.	Rs.	Rs.
	NEW WORKS—*contd.*					
	Gotur-Tasgaon Road.					
175	Improving surface by providing soling and metalling, where necessary, and filling up the side widths on the section from Gotur to Tasgaon, Belgaum Division	60,148	..	20,000		
	Dharwar-Saundatti-Bagewadi Road.					
176	Improvements to Dharwar-Saundatti-Bagewadi Road—Section from Dharwar to Saundatti, Dharwar Division ..	70,702	..	30,000		
	Kolhar-Talikot Road.					
177	Causeway over Don Nalla near Talikot, Belgaum Division ..	41,276	..	15,000		
178	Improving road surface by providing soling and metalling, where necessary, and filling up the side widths in Section I, miles 1 to 30, Belgaum Division	1,00,276	..	20,000		
179	Improving road surface by providing soling and metalling, where necessary, and filling up the side widths in Section II, miles 1 to 6, Belgaum Division	28,025	..	15,000*		
180	Improving road surface by providing soling and metalling, where necessary, and filling up the side widths in Section II, miles 7 to 18, Belgaum Division ..	60,877	..	15,000*		
	Deogad-Kaladgi Road.					
181	Improving surface by providing soling and metalling, where necessary, and filling up side widths, Belgaum Division	28,947	..	15,000		
	Bijapur-Bagewadi Road.					
182	Improving road surface by providing soling and metalling, where necessary, and filling up the side widths on miles 1 to 26, Belgaum Division	1,06,780	..	15,000*		
	Indi-Shirdhon Road.					
183	Improving surface by providing soling and metalling, where necessary, and filling up side widths on miles 20 and 23 to 27, Belgaum Division	31,728	..	10,000*		
	Gokak-Athani Road.					
184	Improvements to road surface on the section from Darur to Yabarhatti, Belgaum Division	37,910	..	10,000		
	Nasik Station Road.					
185	Repairing existing treated surface excluding surfaces "D" and "E-1" (including providing seal-coat), Nasik Division	40,260	..	39,000		

* Some expenditure has been incurred on this work during 1936-37 as a scarcity work.

Item No.	DETAILED ACCOUNT No. 50-A—*concld.* **CIVIL WORKS. Original Works.**	Total estimated cost.	Expenditure to end of 1936-37.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.	Rs.	Rs.
	NEW WORKS—concld.					
	Experimental Works.					
186	Providing Shalimar premix tar carpet 1½″ thick to the central portion in first half mile and Shalimar tar surface treatment to the two sides widths and providing cut back asphalt carpet 1½″ thick to the central portion of second half mile and 2½″ premixed asphalt macadam surface with ½″ mixed seal coat to the sides widths in the same length on Nasik Station Road	37,987	..	36,900		
187	Treating the surface D (total length 2,780 feet) previously treated with Trinidad paint coat and Trinidad refined asphalt with premixed asphalt macadam 2½″ thick with ½″ seal coat consolidated on Nasik Station Road	22,023	..	21,700		
	TOTAL—Communications (Road Development Account)			49,55,000	19,56,000	11,69,200
	MISCELLANEOUS.					
	Minor works.					
188	Superintending Engineer, Deccan Irrigation Circle ..	..	..	500	4,000	4,137
	TOTAL—Original Works ..			70,37,000	36,49,000	17,36,684

DETAILED ACCOUNT No. 50-B.
CIVIL WORKS.
Repairs.

		Budget Estimate, 1937-38.	1936-37.	1935-36.
B-Repairs—				
(*i*) Ordinary—				
Northern Circle		12,98,000		
Central Circle	*Charged*	*1,61,000*		
	Voted	11,71,000		
Southern Circle		9,66,000		
Deccan Irrigation Circle		2,78,000		
Electrical Circle	*Charged*	*42,000*		
	Voted	90,000		
	Total ..	40,06,000*	41,23,000	38,62,335
(*ii*) Road Development Account—				
Northern Circle		12,000		
Southern Circle		33,000		
	Total ..	45,000	45,000	16,500
Total ..	*Charged*	*2,03,000*	*1,95,000*	*1,93,549*
	Voted	38,48,000	39,73,000	36,85,286

* Out of this, Rs. 12,07,000 (including Rs. 2,03,000 charged) are for repairs to Buildings and Rs. 27,99,000 are for repairs to Communications.

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.	Strength, 1937–38.	Budget Estimate, 1937–38.	1936–37.	1935–36.
		Rs.	Rs.	Rs.
I—CHIEF ENGINEER.				
Secretariat.				
(a) Pay of Officers—				
Secretary, and Deputy Secretaries ... ... *Charged* ...	*3*	*69,700*		
Assistant Secretary and Assistant Engineers... ... Voted ...	2	15,900		
Architectural Adviser to Government (part-time) ... Voted ...	1	7,200		
Leave Salary ... ... *Charged* ...		......		
Total ... *Charged* ...		*69,700*		
Total ... Voted ...		23,100		
(b) Pay of Establishment—				
Superintendents, senior assistants, junior assistants, clerks, draftsman, stenographer and typists	49	1,26,266		
Servants	15	3,852		
Temporary establishment		6,282		
Total ... Voted ...		1,36,400		
(c) Allowances, etc.—				
Travelling allowance ... ... *Charged* ...		*1,500*		
Travelling allowance ... Voted ...		1,500		
House-rent and other allowances... ... ... *Charged* ...		*3,600*		
House-rent and other allowances ... Voted ...		5,000		
Total ... *Charged* ...		*5,100*		
Total ... Voted ...		6,500		
(d) Contingencies—				
Contract contingencies		2,000		
Non-contract contingencies		4,000		
Total ... Voted ...		6,000		
Probable savings ... ... Voted ...		—300		
Total, Secretariat ...		2,46,500		
Charged ...		*74,800*		
Voted ...		1,71,700		
II—SPECIALIST OFFICERS.				
Electrical Engineer to Government.				
(a) Pay of Officers—				
Electrical Engineer to Government ... ... *Charged* ...	*1*	*22,000*		
Total ... *Charged* ...		*22,000*		
(b) Pay of Establishment—				
Clerks and draftsman	3	7,212		
Servant	1	288		
Temporary establishment		3,700		
Total ... Voted ...		11,200		
Carried over ...		33,200		

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.		Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
Brought forward ...			33,200		
II—SPECIALIST OFFICERS—*contd.*					
Electrical Engineer to Government—*contd.*					
(c) **Allowances, etc.**—					
Travelling allowance	*Charged* ...		*2,000*		
	Voted ...		100		
House-rent and other allowances	Voted ...		400		
Total ...	*Charged* ...		*2,000*		
	Voted ...		500		
(d) **Contingencies**—					
Non-contract contingencies			500		
Total ...	Voted ...		500		
Total ...			36,200		
	Charged ...		*24,000*		
	Voted ...		12,200		
EXECUTIVE.					
Electrical Division.					
(a) **Pay of Officers**—					
Executive Electrical Engineer and Electrical Inspector ...	Voted ...	1	10,506		
Assistant Engineer and temporary Engineers ...	Voted ...	3	17,194		
Total ...	Voted ...		27,700		
(b) **Pay of Establishment**—					
Accountant, clerks, draftsman, driver and ferro-typists ...	...	15	22,210		
Servants	...	4	1,008		
Temporary establishment	...		1,10,482		
Total ...	Voted ...		1,33,700		
(c) **Allowances, etc.**—					
Travelling allowance	Voted ...		20,000		
House-rent and other allowances	Voted ...		9,600		
Total ...	Voted ...		29,600		
(d) **Contingencies**—					
Non-contract contingencies			8,000		
Total ...	Voted ...		8,000		
Total ...	Voted ...		1,99,000		
Probable savings	Voted .		– 1,400		
Grand Total, Electrical Branch ...			2,33,800		
	Charged ...		*24,000*		
	Voted ...		2,09,800		

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
II—SPECIALIST OFFICERS—*concld.*				
Establishment for the Government Central Stores, Workshop and Training Centre, Dapuri.				
(a) Pay of Officers—				
Executive Mechanical Engineer and Works Manager ... Voted ...	1	16,500		
(b) Pay of Establishment—				
Temporary establishment ... ... Voted ...		41,500		
(c) Allowances, etc.—				
Travelling allowance ... ... Voted ...		3,000		
(d) Contingencies—				
Non-contract contingencies ... ... Voted ...		2,800		
Probable savings ... ... Voted ...		—400		
Deduct—Moiety of the cost of pay and travelling allowance of the Executive Mechanical Engineer and Works Manager debitable to the head "39-Public Health" ... ... Voted ...		—8,900		
Total ... Voted ...		54,500		
NORTHERN CIRCLE.				
III—Superintending Engineer.				
(a) Pay of Officers—				
Superintending Engineer ... ... *Charged* ...	*1*	*23,700*		
Assistant Engineer ... ... Voted ...	1	7,000		
Total ... *Charged* ...		*23,700*		
Total ... Voted ...		7,000		
(b) Pay of Establishment—				
Clerks and draftsman	11	16,612		
Servants	7	1,728		
Temporary establishment		2,460		
Total ... Voted ...		20,800		
(c) Allowances etc.—				
Travelling allowance ... ... *Charged* ...		*2,900*		
Travelling allowance ... Voted ...		700		
House-rent and other allowances ... ... *Charged* ...		*1,600*		
House-rent and other allowances ... Voted ...		4,300		
Total ... *Charged* ...		*4,500*		
Total ... Voted ...		5,000		
(d) Contingencies—				
Contract contingencies		1,200		
Non-contract contingencies		1,000		
Total ... Voted ...		2,200		
Total—Superintending Engineer ...		63,200		
Charged ...		*28,200*		
Voted ...		35,000		

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.		Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
NORTHERN CIRCLE—*contd.*			Rs.	Rs.	Rs.
CONSTRUCTION.					
IV—Executive.					
(a) Pay of officers—					
Executive Engineers and Assistant Executive Engineers	*Charged* ...	6	*79,400*		
Assistant Engineers	Voted ...	18	99,766		
Leave salary	Voted ...		734		
Total ...	*Charged* ...		*79,400*		
	Voted ...		1,00,500		
(b) Pay of Establishment—					
Supervisors, overseers, accountants, clerks, draftsmen, storekeepers and telephone operator		149	2,50,057		
Chowkidars, mechanics, carpenters, fitter, polishman, gatekeepers and hamals		25	11,181		
Servants		23	4,628		
Temporary establishment			82,634		
Probable savings			−6,500		
Total ...	Voted ...		3,42,000		
(c) Allowances, etc.—					
Travelling allowance	*Charged* ...		*13,800*		
	Voted ...		44,344		
House-rent and other allowances	*Charged* ...		*400*		
	Voted ...		21,856		
Total ...	*Charged* ...		*14,200*		
	Voted ...		66,200		
(d) Contingencies—					
Non-contract contingencies			30,600		
Pay of menials			2,100		
Total ...	Voted ...		32,700		
Deduct—Cost of pay and allowances of subordinates employed on Archæological works recoverable from the Archæological Department ...	Voted ...		−8,100		
Total, Executive ...			6,26,900		
	Charged ...		*93,600*		
	Voted ...		5,33,300		
Probable Savings ...	Voted ...		−1,200		
GRAND TOTAL—Northern Circle ...			6,88,900		
	Charged ...		*1,21,800*		
	Voted ...		5,67,100		

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
CENTRAL CIRCLE.				
III—Superintending Engineer.				
(a) Pay of Officers—				
Superintending Engineer ... ... *Charged* ...	*1*	*25,800*		
Assistant Engineer ... ... Voted ...	1	7,000		
Total ... *Charged* ...		*25,800*		
Total ... Voted ...		7,000		
(b) Pay of Establishment—				
Clerks and draftsman	12	17,208		
Servants	7	1,512		
Temporary establishment		4,980		
Total ... Voted ...		23,700		
(c) Allowances, etc.				
Travelling Allowance ... ... *Charged* ...		*2,500*		
Travelling Allowance ... ... Voted ...		2,100		
Total ... *Charged* ...		*2,500*		
Total ... Voted ...		2,100		
(d) Contingencies—				
Non-contract contingencies		3,200		
Total ... Voted ...		3,200		
Total, Superintending Engineer ...		64,300		
Charged ...		*28,300*		
Voted ...		36,000		
CONSTRUCTION.				
IV—Executive.				
(a) Pay of Officers—				
Executive Engineers ... ... *Charged* ...	*5*	*67,399*		
Assistant Engineers ... ... Voted ...	18	1,15,600		
Leave salary ... ... *Charged* ...		*9,101*		
Total ... *Charged* ...		*76,500*		
Total ... Voted ...		1,15,600		
Carried over ...		1,92,100		

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
Brought forward ...		1,92,100		
CONSTRUCTION—contd.				
IV—Executive—contd.				
(b) Pay of Establishment—				
Supervisors, overseers, accountants, clerks, draftsmen and store-keepers ...	156	2,54,520		
Chowkidars ...	4	780		
Servants ...	29	5,556		
Temporary establishment ...		82,844		
Probable savings ...		−16,600		
Total ... Voted ...		3,27,100		
(c) Allowances, etc.—				
Travelling allowance ... *Charged* ...		*11,200*		
Travelling allowance ... Voted ...		51,880		
House-rent and other allowances ... Voted ...		720		
Total ... *Charged* ...		*11,200*		
Total ... Voted ...		52,600		
(d) Contingencies—				
Non-contract contingencies ...		26,600		
Total ... Voted ...		26,600		
Total, Executive ...		6,09,600		
Charged ...		*87,700*		
Voted ...		5,21,900		
Probable savings ... Voted ...		−1,100		
GRAND TOTAL—Central Circle ...		6,72,800		
Charged ...		*1,16,000*		
Voted ...		5,56,800		
SOUTHERN CIRCLE.				
III—Superintending Engineer.				
(a) Pay of Officers—				
Superintending Engineer ... *Charged* ...	*1*	*25,800*		
Assistant Engineer ... Voted ...	1	6,300		
Total ... *Charged* ...		*25,800*		
Total ... Voted ...		6,300		
Carried over ...		32,100		

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.	Strength, 1937–38.	Budget Estimate, 1937–38.	1936–37.	1935–36.
		Rs.	Rs.	Rs.
Brought forward ...		32,100		
SOUTHERN CIRCLE—*contd.*				
III—Superintending Engineer—*contd.*				
(b) Pay of Establishment—				
Clerks and draftsmen	10	13,836		
Chowkidar	1	180		
Servants	6	1,152		
Temporary establishment		432		
Total... Voted ...		15,600		
(c) Allowances, etc.—				
Travelling allowance ... ... *Charged* ...		*2,800*		
Voted ...		1,000		
Total ... *Charged* ...		*2,800*		
Voted ...		1,000		
(d) Contingencies—				
Non-contract contingencies		1,180		
Pay of menials		120		
Total... Voted ...		1,300		
Total—Superintending Engineer ...		52,800		
Charged ...		*28,600*		
Voted ...		24,200		
CONSTRUCTION.				
IV—Executive.				
(a) Pay of Officers—				
Executive Engineers ... ... *Charged* ...	*4*	*61,600*		
Assistant Engineers ... ... Voted ...	19	95,100		
Total ... *Charged* ...		*61,600*		
Voted ...		95,100		
(b) Pay of Establishment—				
Supervisors, overseers, accountants, clerks, draftsmen and store-keepers	126	2,06,584		
Chowkidars	8	1,476		
Servants	17	3,252		
Temporary establishment		49,088		
Probable savings		—9,000		
Total... Voted ...		2,51,400		
Carried over ...		4,08,100		

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.		Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
Brought forward ...			4,08,100		
CONSTRUCTION—*concld.*					
IV—Executive—*concld.*					
(c) Allowances, etc.—					
Travelling allowance	*Charged* ...		*8,900*		
	Voted ...		55,390		
House-rent and other allowances	Voted ...		110		
Total ...	*Charged* ...		*8,900*		
	Voted ...		55,500		
(d) Contingencies—					
Non-contract contingencies	...		15,800		
Pay of menials	...		1,200		
Total ...	Voted ...		17,000		
Deduct—Cost of pay and allowances of subordinates employed on Archæological works recoverable from the Archæological Department ...	Voted ...		—4,000		
Total—Executive ...			4,85,500		
	Charged ...		*70,500*		
	Voted ...		4,15,000		
Probable savings	Voted ...		—800		
GRAND TOTAL—Southern Circle ...			5,37,500		
	Charged ...		*99,100*		
	Voted ..		4,38,400		
DECCAN IRRIGATION CIRCLE.					
III—Superintending Engineer.					
(a) Pay of Officers—					
Superintending Engineer	*Charged* ...	*1*	*22,300*		
Assistant Engineer	Voted ...	1	6,500		
Total ...	*Charged* ...		*22,300*		
	Voted ...		6,500		
(b) Pay of Establishment—					
Clerks and draftsman	...	13	17,072		
Servants	...	7	1,548		
Temporary establishment	...		3,680		
Total...	Voted ...		22,300		
Carried over ...			51,100		

DETAILED ACCOUNT No. 50-C. CIVIL WORKS. Establishment.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
DECCAN IRRIGATION CIRCLE—*concld.*		Rs.	Rs.	Rs.
III—Superintending Engineer—*concld.*				
Brought forward ...		51,100		
(c) Allowances, etc.— Travelling allowance ... ... *Charged* ...		*2,800*		
Voted ...		900		
Total ... *Charged* ...		*2,800*		
Voted ...		900		
(d) Contingencies— Non-contract contingencies		3,000		
Total...Voted ...		3,000		
Total, Superintending Engineer ...		57,800		
Charged ..		*25,100*		
Voted ...		32,700		
CONSTRUCTION.				
IV—Executive.				
(a) Pay of Officers—				
Executive Engineers and Assistant Executive Engineers ... ... *Charged* ...	*5*	*61,500*		
Assistant Engineers ... ... Voted ...	22	1,28,200		
Total ... *Charged* ...		*61,500*		
Voted ...		1,28,200		
(b) Pay of Establishment—				
Supervisiors, overseers, clerks, accountants, draftsmen and store-keepers ...	147	2,54,755		
Chowkidars	5	960		
Servants	25	4,932		
Temporary establishment		1,55,153		
Probable savings		−15,000		
Total ... Voted ...		4,00,800		
(c) Allowances, etc.— Travelling allowance ... ... *Charged* ...		*12,800*		
Voted ...		72,600		
Total ... *Charged* ...		*12,800*		
Voted ...		72,600		
(d) Contingencies—				
Non-contract contingencies		24,900		
Pay of menials		1,000		
Total ... Voted ...		25,900		
Total—Executive ...		7,01,800		
Charged ...		*74,300*		
Voted ...		6,27,500		
Probable savings ... ... Voted ...		−1,800		
Grand total, Deccan Irrigation Circle ...		7,57,800		
Charged ...		*99,400*		
Voted ...		6,58,400		
stablishment—Central Road Fund—				
(a) Pay of Officers—				
Superintending Engineer Road Development .. *Charged* ..	*1*	*10,500*		
Assistant Engineer .. .. .. Voted ..	1	1,800		
Total .. *Charged* ..		*10,500*		
Voted ..		1,800		
(b) Pay of Establishment—				
Temporary establishment		800		
Total .. Voted ..		800		
(c) Allowances, etc.—				
Travelling allowance .. .. .. *Charged* ..		*1,200*		
Voted ..		450		
House-rent and other allowances .. Voted ..		1,150		
Total .. *Charged* ..		*1,200*		
Voted ..		1,600		
Total, Establishment Central Road Fund		15,900		
Charged ..		*11,700*		
Voted ..		4,200		

DETAILED ACCOUNT No. 50C. Establishment.		Budget Estimate, 1937–38.	1936–37.	1935–36.
		Rs.	Rs.	Rs.
Provision for officers reverting from deputation to the Public Works Department	Voted ..	8,100		
Passage pay	Voted ..	1,000		
Fees for professional examinations of Assistant Executive and Assistant Engineers.	*Charged*	*200*		
	Voted ...	100		
Provision for officers on leave	*Charged* ...	*6,700*		
Lump sum charges creditable to other Governments, Departments, etc.—				
(*a*) Establishment charges payable to District Local Boards on account of Provincial Works carried out by them ...	Voted ...	10,400		
Total, charges in India ...		32,34,200	32,88,446	32,33,292
	Charged ...	*5,53,700*	*5,37,134*	*5,42,437*
	Voted ..	26,80,500	27,51,312	26,90,855
Charges in England—				
(*a*) Leave salaries and deputation pay—				
High Commissioner for India	*Charged* ...	*51,400*		
	Voted ...	3,440		
(*b*) Sterling overseas pay—(Ordinary)				
High Commissioner for India	*Charged* ..	*51,200*		
	Voted ...	4,800		
(*b*) Sterling overseas pay—(Central Road Fund)				
High Commissioner for India	*Charged* ..	*1,200*		
Deduct—Moiety of the leave salary and sterling overseas pay of the Executive Mechanical Engineer and Works Manager, Government Central Store, Workshop and Training Centre, Dapuri, debitable to the head "39-Public Health"	Voted ...	–4,140		
Total, charges in England ...		1,07,900	1,85,454	1,35,237
	Charged ...	*1,03,800*	*1,83,066*	*1,30,612*
	Voted ...	4,100	2,388	4,625
Grand Total—Ordinary establishment charges in India and England ...		33,42,100	34,73,900	33,68,529
	Charged ...	*6,57,500*	*7,20,200*	*6,73,049*
	Voted ...	26,84,600	27,53,700	26,95,480
Establishment charges recoverable from other Governments, Departments, etc.—				
(*a*) Other Departments	Voted ...	–5,000		
(*b*) Military Engineer Services	Voted ...	–900		
(*c*) Posts and Telegraphs	Voted ...	–19,200		
(*d*) 44, Aviation	Voted ...	......		
(*e*) 36, Scientific Departments, Meteorological Buildings, Poona ...	Voted ...	......		
(*f*) 50, Civil Works—Central	*Charged* ...	*–4,400*		
	Voted ...	–90,200		
(*g*) Secretariat charges on works carried out by the Poona Water Works Division	Voted ...	–4,500		
(*h*) Secretariat charges on works debitable to the head "80, B. D. S.".	Voted ...	–7,000		
(*i*) Part cost of pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division and one Assistant Engineer and full cost of pay and allowances of one overseer debitable to the head "80, B. D. S." ...	*Charged* ...	*–3,900*		
	Voted ...	–5,000		
	Carried over ...	1,40,100		

DETAILED ACCOUNT No. 50-C. Establishment.		Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
Brought forward ...		1,40,100		
Establishment charges recoverable from other Governments, Departments, etc.—*concld.*				
(j) Cost of pay of the Superintending Engineer, Deccan Irrigation Circle and his office debitable to the head "39, Public Health" for administration of the Poona Water Works Division.	*Charged* ...	*-3,700*		
	Voted ...	-4,300		
(k) District Local Boards	Voted ...	-1,400		
(l) Charges for review of projects	Voted ...	-7,800		
(m) Contribution works	Voted ...	-1,08,100		
(n) Supervision charges on the cost of water purchased from the Bombay Municipality in connection with the Salsette Water Supply Scheme	Voted ...	-33,000		
(o) Supervision charges on the cost of electric energy purchased from Messrs. The Tata Hydro-Electric Supply Company in connection with the Ambernath Electric Supply Scheme	Voted ...	-200		
(p) Establishment charges on minor Irrigation Works under the head "18-A—Civil" to be carried out by the Public Works Department.	*Charged* ...	*-400*		
	Voted ...	1,600		
(q) Establishment charges on the Works under the head "39—Public Health" to be carried out by the Public Works Department.	*Charged* ...	*-3,800.*		
	Voted ...	-14,100		
(r) Establishment charges on the works under the head "70—Capital Outlay" to be carried out by the Public Works Department.	*Charged* ...	*-600*		
	Voted ...	-2,400		
(s) Supervision charges for the work of improvements to and the extension of the Bai Motlibai Hospital	Voted ...	-14,000		
Total—Establishment charges recoverable from other Governments, Departments, etc. ...		-3,35,500	2,48,000	4,22,429
	Charged ...	*-16,800*	*-18,700*	*-93,520*
	Voted ...	-3,18,700	-2,29,300	-3,28,909
Grand Total—Net ordinary establishment charges in India and England		30,06,600	32,25,900	29,46,098
	Charged ...	*6,40,700*	*7,01,500*	*5,79,529*
	Voted ...	23,65,900	25,24,400	23,66,569
Distribution of above Establishment charges.				
1. XVII—Irrigation, etc.	*Charged* ..	*70,800*		
	Voted ..	2,62,400		
2. 18—Other revenue expenditure, etc.	*Charged* ..	*12,600*		
	Voted ..	46,800		
3. 50—Civil Works	*Charged* ..	*5,40,200*		
	Voted ..	19,93,000		
4. 52—Bombay Development Scheme	*Charged* ..	*6,300*		
	Voted ..	23,500		
5. 68—Construction of Irrigation, etc.	*Charged* ..	*10,700*		
	Voted ..	39,700		
6. 81—Civil works not charged to revenue	*Charged* ..	*100*		
	Voted ..	500		
		30,06,600	32,25,900	29,46,098
	Charged ..	*6,40,700*	*7,01,500*	*5,79,529*
	Voted ..	23,65,900	25,24,400	23,66,569

DETAILED ACCOUNT No. 50-D. CIVIL WORKS. Tools and Plant.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
D-Tools and Plant—			
Northern Circle	48,000		
Central Circle — *Charged*	*3,000*		
Central Circle — Voted	70,000		
Southern Circle	48,000		
Deccan Irrigation Circle	22,000		
Electrical Circle	9,000		
Total	2,00,000		
Deduct—Transfers—			
Central Heads	−14,000		
Provincial Heads	−22,000		
Total.. *Charged*	*3,000*	*4,000*	*3,978*
Total.. Voted	1,61,000	1,63,000	1,69,833

DETAILED ACCOUNT No. 50-E. CIVIL WORKS. Grants-in-aid.	Budget Estimate, 1937-38.	1936-37.	1935-36.
Grants to local boards for local public works—			
(*a*) Commissioner, Northern Division	2,18,800		
(*b*) Commissioner, Central Division	3,50,400		
(*c*) Commissioner, Southern Division	2,01,800		
Grant-in-aid to the Mahableshwar Municipality for the upkeep of certain roads and rides outside the Municipal limits	500		
Grants-in-aid on account of percentage charges for non-sanitary works executed for District Local Boards and Municipalities through the Public Works Department agency—			
Superintending Engineer, Northern Circle	780		
Superintending Engineer, Central Circle	580		
Grant-in-aid to the District Local Board, Kanara, for the use of its roads by the Forest Department	25,000		
Grant-in-aid to the District Local Board, Kolaba, for repairs to a section of Cheul-Roha Road	100		
Grant-in-aid towards the maintenance of electric installation in the Prince of Wales Museum, Bombay, and the Quarters attached to it	145		
Government contribution to the Ahmedabad Municipality towards the scheme of metalling the roads leading from Ahmedabad City and Railway Station to Shahibag and the Cantonment	1,500		
Grants-in-aid to local bodies on account of establishment and tools and plant charges in respect of Public Health works carried out by the Public Works Department—			
Superintending Engineer, Northern Circle	24,000		
Superintending Engineer, Central Circle	6,140		
Superintending Engineer, Southern Circle	4,000		
Superintending Engineer, Deccan Irrigation Circle	3,255		
Total	8,37,000	8,65,000	7,50,441

DETAILED ACCOUNT No. 50—F.
CIVIL WORKS.
Suspense.

	Total estimated cost.	Expenditure to end of 1936-37.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Stock—					
Superintending Engineer, Central Circle	....	....	5,000		
Superintending Engineer, Southern Circle	....	....	435		
2. London stores	....	....	....		
3. Other suspense accounts—					
Superintending Engineer, Northern Circle	....	....	100		
Superintending Engineer, Central Circle	....	....	300		
Superintending Engineer, Southern Circle	....	....	165		
TOTAL ..	....	....	6,000	3,000	−6,710

52-BOMBAY DEVELOPMENT SCHEME.		Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
1-Original Works		....	28,000	24,000	17,489
2-Repairs		52A.	2,56,700	2,45,000	2,13,894
3-Establishment	Charged ..	....	*6,300**	*9,000*	*9,173*
	Voted ..	....	1,06,100	1,14,000	98,903
4-Tools and Plant		....	2,000	3,000	1,480
5-Suspense		....	....	....	....
Lump cut under "Allowances, Honoraria etc." ..	..Voted ..		−300	....	....
Lump cut under "Contingencies" ..	..Voted ..		−100	....	....
Rounding ..	*Charged* ..	....	*—300*	....	....
	Voted ..	....	—400	....	....
	TOTAL ..		3,98,000	3,95,000	3,40,939
	Charged ..		*6,000*	*9,000*	*9,173*
	Voted ..		3,92,000	3,86,000	3,31,766

* For the purposes of Appropriation Accounts these charges will be watched under the head "50—Civil Works", *vide* foot-note on page 282.

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DETAILED ACCOUNT No. 52A. **BOMBAY DEVELOPMENT SCHEME.**	Budget Estimate, 1937–38.	1936–37.	1935–36.
	Rs.	Rs.	Rs.
1-Original Works—			
(*a*) Land acquisition expenditure including law charges in connection with Suburban Scheme	5,000	5,000	
(*b*) Other works	23,000	19,000	
Total ..	28,000	24,000	17,489
2-Repairs—			
(*a*) Rents and taxes, etc., for chawls, etc.	1,40,700	1,27,000	
(*b*) Other repairs expenditure	1,16,000	1,18,000	
Total ..	2,56,700	2,45,000	2,13,894
3-Establishment—			
(1) Revenue establishment of chawls—			
(*a*) Pay of officers	4,527	4,300	3,974
(*b*) Pay of establishment	60,485	61,400	57,973
(*c*) Allowances, etc.	10,578	10,400	8,973
(*d*) Contingencies	5,310	2,900	2,690
(*e*) *Add*—Amount transferred from " 7, Land Revenue " on account of moiety of the pay of the accountant on the establishment of the Collector of Bombay (*vide* page 55)	1,500	....	....
Deduct—Emergency deductions from pay	....	....	—216
Total, 3 (1) ..	82,400	79,000	73,394
(2) Public Works establishment—			
Establishment	30,000		
Total, 3 (2) ..	30,000	44,000	34,682
TOTAL, Establishment ..	1,12,400	1,23,000	1,08,076

54-FAMINE RELIEF.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
54-A, FAMINE RELIEF.			
Expenditure met from Famine Relief Fund	3,48,000	4,34,000	6,966
TOTAL, 54-A, FAMINE RELIEF .. Voted ..	3,48,000	4,34,000	6,966
54-B, TRANSFERS TO FAMINE RELIEF FUND .. Voted ..	3,10,000	....	....
GRAND TOTAL ..	6,58,000	4,34,000	6,966

55-SUPERANNUATION ALLOWANCES AND PENSIONS.		Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
A-Superannuation and retired allowances ..	*Charged* ..	....	*1,25,000*	*1,30,000*	*1,14,516*
	Voted ..	....	79,50,000	76,50,000	71,99,560
B-Compassionate allowances	*Charged* ..	55-B	*3,000*	*3,000*	*2,188*
	Voted ..	....	56,000	56,000	50,864
C-Gratuities	*Charged* ..	55-C	....	....	*7,138*
	Voted ..	....	78,000	75,000	67,515
D-Pensions for distinguished and meritorious services or for political considerations ..	*Charged* ..	....	*13,000*	....	....
E-Covenanted Civil Service Pensions	*Charged* ..	....	*1,04,000*	*1,05,000*	*85,120*
F-Pensions under the Indian Civil Service Family Pension Regulations	*Charged* ..	....	*18,000*	....	....
G-Donations to service funds	Voted ..	....	15,000	15,000	12,769
H-Donations to Provident Funds	*Charged* ..	....	*5,000*	*7,000*	*6,901*
	Voted ..	....	23,000	24,000	18,703
I-Equated payments of commuted value of pensions charged to capital	*Charged* ..	55-I	*4,13,000*	*3,92,000*	*3,25,979*
	Voted ..	....	5,97,000	5,18,000	3,69,485
J-Charges in England	*Charged* ..	55-J	*23,32,000*	*22,18,800*	*17,68,676*
	Voted ..	....	3,20,000	2,85,640	2,21,813
K-Loss or Gain on Exchange	*Charged* ..	....	....	*—11,267*	*—9,167*
	Voted ..	....	....	—1,451	—1,151
L-*Deduct*—Actual amount of pensions recovered from other Governments	*Charged* ..	....	*—3,04,000*	*—3,04,000*	....
	Voted ..	....	—2,96,000	—2,96,000	....
M-*Deduct*—Pensionary charges transferred to Commercial Departments	*Charged* ..	55-M	*—7,000*	*—10,000*	*—12,476*
	Voted ..	....	—28,000	—34,000	—54,162
Rounding ..	*Charged* ..		....	*+467*	....
	Voted ..		....	—189	....
		TOTAL ..	1,14,17,000	1,08,23,000	1,01,74,271
	Charged ..		*27,02,000*	*25,31,000*	*22,88,875*
	Voted ..		87,15,000	82,92,000	78,85,396

DETAILED ACCOUNT No. 55-B.
B-Compassionate Allowances.

B (1) Compassionate allowances	*Charged* ..	*3,000*		
	Voted ..	13,000		
B (2) Miscellaneous allowances and rewards ..	.. ..	39,200		
B (4) Compassionate fund Allowances	.. ..	2,800		
B (5) Compensation under Workmen's Compensation Act ..	.. ..	1,000		
Total ..	*Charged* ..	*3,000*	*3,000*	*2,188*
	Voted ..	56,000	56,000	50,864

DETAILED ACCOUNT No. 55-C.
C-Gratuities.

Gratuities	Voted ..	15,000		
Compassionate gratuities	Voted ..	1,000		
Compassionate Fund gratuities	Voted ..	8,000		
Write back of expenditure on gratuities to retrenched personnel (*Vide* page 340). ...	Voted ..	54,000		
Total ..	*Charged* ..	....	....	*7,138*
	Voted ..	78,000	75,000	67,515

DETAILED ACCOUNT No. 55-I.
SUPERANNUATION ALLOWANCES AND PENSIONS.
I-Equated payments of commuted value of Pensions charged to Capital.

		Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
I (1) Principal	*Charged*	*47,000*		
	Voted	5,97,000		
I (2) Interest	*Charged*	*3,66,000*		
Total	*Charged*	*4,13,000*	*3,92,000*	*3,25,979*
	Voted	5,97,000	5,18,000	3,69,485

DETAILED ACCOUNT No. 55-J.
SUPERANNUATION ALLOWANCES AND PENSIONS.
J-Charges in England.

		Budget Estimate, 1937-38.	1936-37.	1935-36.
J-1 Secretary of State for India	*Charged*	*3,32,000*	*3,38,800*	
	Voted	....	5,640	
J-2 High Commissioner for India	*Charged*	*20,00,000*	*18,80,000*	
	Voted	3,20,000	2,80,000	
TOTAL	*Charged*	*23,32,000*	*22,18,800*	*17,68,676*
	Voted	3,20,000	2,85,640	2,21,813

DETAILED ACCOUNT No. 55-M.
SUPERANNUATION ALLOWANCES AND PENSIONS.
M-DEDUCT—Pensionary charges transferred to Commercial Departments.

		Budget Estimate, 1937-38.	1936-37.	1935-36.
Irrigation Departments—				
"XVII"	*Charged*	*—5,700*	*—6,700*	
	Voted	—21,000	—24,700	
"18"	*Charged*	*—1,000*	*—1,500*	
	Voted	—3,700	—5,600	
"68"	*Charged*	*—900*	*—1,400*	
	Voted	—3,200	—4,100	
For rounding	*Charged*	*+600*	*—400*	
	Voted	—100	+400	
TOTAL	*Charged*	*—7,000*	*—10,000*	*—12,476*
	Voted	—28,000	—34,000	—54,162

55-A-COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.

		Budget Estimate, 1937-38.	1936-37.	1935-36.
Amount transferred from the head "83-Payments of commuted value of pensions"—*Vide* page 340	*Charged*	*1,000*	*2,000*	*1,753*
	Voted	3,000	4,000	8,203
TOTAL		4,000	6,000	9,956

56-STATIONERY AND PRINTING.	Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
I-Stationery—				
A-Stationery offices and stores	56-A	1,09,000	1,07,000	1,09,091
B-Purchase of stationery stores	56-B	4,16,600	6,75,000	4,14,823
C-Stationery supplied from Central Stores		500	500	332
II-Printing—				
D-Government presses	56-D	4,66,700	5,51,000	4,88,290
E-Printing at private presses	56-E	1,000	1,000	1,017
F-Cost of printing work done by other Governments		500	500	210
G-Charges in England	56-G	86,400	72,000	88,306
H-Loss or gain by exchange		....	—366	—513
J-*Deduct*—Value of stationery supplied to and the cost of printing work done for commercial and other paying departments ..	56-J	—1,900	—1,53,000	—6,725
Lump cut under "Allowances, Honoraria, etc."	....	—400	....	....
Lump cut under "Contingencies"	....	—16,200	....	....
Rounding		—200	+366	
TOTAL .. Voted ..		10,62,000	12,54,000	10,94,831

56-STATIONERY AND PRINTING. I-Stationery.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
DETAILED ACCOUNT No. 56A.				
STATIONERY OFFICE.				
A-1 (1) Pay of Officers—				
Superintendent (750—1,200)	1	9,300	9,000	13,651
A-1 (2) Pay of Establishment—				
Assistant superintendents, clerks and mechanics (30—400) ..	31	50,147		
Servants (11—60)	29	8,497		
Temporary establishment		2,903		
Probable savings		—2,147		
Total ..		59,400	60,000	58,852
A-1 (3) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)		300		
House-rent and other allowances		2,000		
Total ..		2,300	2,000	1,896
A-1 (4) Contingencies—				
Contract contingencies		18,800		
Non-contract contingencies		15,540		
Special contingencies		1,500		
Pay of menials		2,160		
Total ..		38,000	36,000	34,692
Total, Stationery Office .. Voted ..		1,09,000	1,07,000	1,09,091
DETAILED ACCOUNT No. 56B.				
Purchase of Stationery Stores.				
B-(1) Purchase of Stationery Stores		4,11,000	6,75,000	4,14,823
B-(2) Customs duty		5,600	....	....
Total, Purchase of Stationery Stores .. Voted ..		4,16,600	6,75,000	4,14,823

56-STATIONERY AND PRINTING. II-Printing.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
SUMMARY.		Rs.	Rs.	Rs.
GOVERNMENT PRESSES.				
D-1 Government Central Press, Bombay		3,74,000	4,29,000	3,86,051
D-2 Alienation Department Printing Press, Poona		2,500	3,000	2,822
D-3 Jail Press		90,200	1,19,000	99,417
TOTAL, Government Presses .. Voted ..		4,66,700	5,51,000	4,88,290
DETAILED ACCOUNT No. 56-D.				
D-1 (1) GOVERNMENT CENTRAL PRESS, BOMBAY.				
D-1 (1) Pay of Officers—				
Manager (450—900)	1	5,600	6,000	10,098
D-1 (2) Pay of Establishment—				
Operatives (12—90)	133	1,82,968		
Branch supervision (45—400)	11	19,321		
Auxiliaries (21—160)	29	11,685		
Reading branch (30—250)	69	54,239		
Office establishment—				
Superior establishment (50—270)	29	38,885		
Inferior establishment (20—30)	28	7,152		
Temporary establishment		150		
Probable savings		—2,000		
Total ..		3,12,400	3,44,000	3,14,756
D-1 (3) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)		100		
Overtime allowance		2,000		
House-rent and other allowances		2,200		
Bonus		8,000		
Total ..		12,300	16,000	13,637
D-1 (4) Contingencies—				
Non-contract contingencies		10,500		
Pay of menials		540		
Additions to plant and machinery		....		
Customs duty		1,030		
Supplies and services		16,430		
Total ..		28,500	31,000	27,561
D-1 (5) Stores—Raw Materials		16,000	26,000	23,380
D-1 (6) Provision for Depreciation		17,000	16,000	19,084
D-1 (7) Renewals and Replacements		13,500		20,075
Customs duty		1,050		....
Less—Amount transferred from the Depreciation Fund		—20,550		—24,565
Total ..		—6,000	—9,000	—4,490
D-1 (8) Deduct—English cost of stores		—11,800	—1,000	—17,975
TOTAL, Government Central Press .. Voted ..		3,74,000	4,29,000	3,86,051

56-STATIONERY AND PRINTING. II-Printing—contd. Government Presses—contd.	Strength, 1937-38.	Budget Estimate, 1937-38.	1936-37.	1935-36.
DETAILED ACCOUNT No. 56-D.		Rs.	Rs.	Rs.
D-2 ALIENATION DEPARTMENT PRINTING PRESS, POONA.				
D-2 (1) Pay of Establishment—				
Operatives (22—80)	4	2,300	3,000	2,755
D-2 (2) Allowances, Honoraria, etc.—				
House-rent and other allowances	....	....		
D-2 (3) Contingencies—				
Non-contract contingencies	....	200		67
TOTAL, Alienation Department Printing Press .. Voted ..	....	2,500	3,000	2,822
D-3 JAIL PRESS—Yeravda Prison Press.				
D-3 (1) Pay of Officers—				
Manager (300—15—600)	1	4,600	4,000	5,399
D-3 (2) Pay of Establishment—				
Operatives (40—65)	11	4,980		
Branch supervision (30—175)	10	10,723		
Auxiliaries (30—50)	1	900		
Reading branch (30—140)	5	4,597		
Office establishments—				
Superior establishment (25—140)	17	15,440		
Inferior establishment (18—20)	3	660		
Total ..	....	37,300	37,000	37,816
Carried over ..	....	41,900	41,000	43,215

56-STATIONERY AND PRINTING. II. Printing—contd. Government Presses—contd.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
DETAILED ACCOUNT No. 56D.			
D-3 JAIL PRESS—Yeravda Prison Press—contd.			
Brought forward ..	41,900	41,000	43,215
D-3 (3) Allowances, Honoraria, etc.—			
Travelling allowance (ordinary)	95		
Overtime allowance	100		
Bonus	105		
Tota. ..	300	....	474
D-3 (4) Contingencies—			
Non-contract contingencies	4,000		3,787
Customs duty	350		....
Supplies and Services	38,550		39,658
Total ..	42,900	48,000	43,445
D-3 (5) Stores—			
Raw materials	22,000	25,000	22,637
D-3 (6) Provision for Depreciation	4,600	5,000	4,216
D-3 (7) Renewals and Replacements	23,600		18,471
Customs duty	2,000		....
Less—Amount transferred from the Depreciation Fund	—25,600		—18,471
Total ..	....	....	....
D-3 (8) Deduct—English Cost of Stores	—21,500	....	—14,570
TOTAL, Jail Press .. Voted ..	90,200	1,19,000	99,417

56-STATIONERY AND PRINTING. II-Printing—contd.	Budget Estimate, 1937-38.	1936-37.	1935-36.
DETAILED ACCOUNT No. 56-E.	Rs.	Rs.	Rs.
Printing at Private Presses.			
Land revenue	900		
General administration	60		
Administration of justice	40		
TOTAL, Printing at Private Presses .. Voted	1,000	1,000	1,017
DETAILED ACCOUNT No. 56-G.			
STATIONERY AND PRINTING.			
Charges in England			
Leave salaries and deputation pay—High Commissioner for India	3,960	2,440	....
Sterling overseas pay—High Commissioner for India	3,200	3,200	3,200
Other charges Do. do.	....	360	2,777
Stores Do. do.	79,250	66,000	82,329
Rounding	—10	....	....
TOTAL, Charges in England .. Voted	86,400	72,000	88,306
DETAILED ACCOUNT No. 56-J.			
STATIONERY AND PRINTING.			
Deduct—**Value of stationery supplied to and the cost of printing work done for commercial and other paying departments.**			
Deduct—Recovery on account of stationery supplied to—			
(1) Commercial departments	—1,100	—2,000	—3,441
Deduct—Recovery on account of printing work done for—			
(*i*) Commercial departments	—800	—1,000	—3,277
(*ii*) Development Department	....	....	—7
(*iii*) Sind Government	....	—1,50,000	....
(*iv*) Central Government	....	....	....
TOTAL .. Voted	—1,900	—1,53,000	—6,725

57-MISCELLANEOUS.	Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
Allowances, Rewards, etc.—		Rs.	Rs.	Rs.
A-Allowances to terrorists and other state prisoners ..		1,700	1,700	1,222
Books and Periodicals—				
B-Cost of books and periodicals		100	100	261
Charity—				
C-Donations for charitable purposes	57-C	1,09,400	1,10,600	1,70,584
D-Charges on account of European vagrants, etc.	57-D	6,900	10,300	8,307
Miscellaneous—				
E-Special commission of enquiry		....	*4,000*	....
		....	11,400	....
F-Rewards for destruction of wild animals		1,100	1,700	1,090
G-Petty establishments	57-G	....	....	....
H-Irrecoverable temporary loans and advances written off ..		38,000	17,000	50,751
I-Rents, rates and taxes	57-I	1,77,000	1,77,000	2,12,928
J-Contributions	57-J	3,18,700	2,44,300	2,58,757
K-Miscellaneous compensations		1,000	1,000	1,065
L-Miscellaneous charges for the treatment of patients at the Pasteur Institute		400	200	709
M-Miscellaneous durbar charges	57-M	5,500	3,000	3,014
N-Charges in connection with the Village Panchayats Act (Bombay)	57-N	25,800	23,000	17,808
O-Miscellaneous and unforeseen charges..	57-O	4,100	4,300	6,002
*P-Charges in England		800	2,800	752
Q-Loss or gain by exchange		....	—20	—1
R-Charges in connection with the celebration of His Majesty's Silver Jubilee		....	....	1,26,142
Lump cut under "Contingencies" .. .. Voted ..		—600	....	....
For rounding ..		+100	—380	....
Total ..		6,90,000	6,12,000	8,59,391
Charged ..		....	*4,000*	....
Voted ..		6,90,000	6,08,000	8,59,391

*Other charges—High Commissioner for India.

DETAILED ACCOUNT No. 57-C. **MISCELLANEOUS.** **Charity.** **C-Donations for Charitable Purposes.**	Budget Estimate, 1937-38.	1936-37.	1935-36.
C-1-Donations to institutions.	Rs.	Rs.	Rs.
Grants-in-aid, donations and contributions.			
General Department.			
Blind Asylum Fund, Dhulia	110		
St. Joseph's Foundling Home	4,000		
Bijapur Orphanage	1,000		
Naigam Social Service Centre	1,425		
District Benevolent Society	7,200		
Helpless Beggars' Relief Committee	2,500		
Revenue Department.			
Ex-Services Association, Bombay Branch	720		
Agricultural Art and Industrial Association, Broach	46		
Political and Reforms Department.			
Young Mens Christian Association for conducting labour welfare activities ..	406		
Home Department.			
Widows Home	3,400		
Female Workshop	2,500		
Strangers Friend Society	3,000		
Bombay League of Mercy	13,610		
Contribution towards the maintenance of " Home for fallen women"	4,000		
Pandharpur Orphanage	500		
Bombay Vigilance Association	4,000		
Labour home for European vagrants	5,000		
Poor Box, Chief Presidency Magistrate's Court, Bombay	1,000		
Bombay Presidency Women's Council	2,592		
Salvation Army workshop	1,200		
Grant to the Salvation Army for the maintenance of a rescue home for women in India	1,800		
Societies for the prevention of cruelty to animals	39,791		
TOTAL .. C-1 carried over ..	99,800	99,500	1,59,967

DETAILED ACCOUNT No. 57-C. MISCELLANEOUS. Charity. C-Donations for Charitable Purposes.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
Brought forward ..	99,800	99,500	1,59,967
C-2-Other Expenditure—			
Charges for interring paupers—			
City of Bombay	3,950		
Northern division	1,650		
Central division	2,080		
Southern division	330		
Total ..	8,010		
Maintenance of destitute persons—			
City of Bombay	1,100		
Northern division	10		
Central division	10		
Southern division	20		
Total ..	1,140		
Other items—			
City of Bombay	400		
Central division	50		
Total ..	450		
Total C-2 ..	9,600	11,100	10,617
Grand Total .. Voted ..	1,09,400	1,10,600	1,70,584

DETAILED ACCOUNT No. 57-D. MISCELLANEOUS. Charity. D-Charges on account of European Vagrants, etc.			
D-Vagrant charges—			
European vagrants	1,200		
Deportation charges	5,700		
TOTAL .. Voted ..	6,900	10,300	8,307

DETAILED ACCOUNT No. 57-G. MISCELLANEOUS. Miscellaneous. G-Petty Establishments.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
EXPENDITURE IN CONNECTION WITH LOCAL ASSIGNED REVENUES.			
(a) Rates and Taxes.			
G-(a) (1) Contingencies—			
Remuneration for collecting local cess	1,00,691		
Refunds	6,660		
Total	1,07,351	1,09,700	1,08,295
G-(a) (2) *Deduct*—Receipts retained to meet charges	—1,07,351	—1,09,700	—1,08,295
Total .. Voted	....	....	....
Distribution.			
Northern division	27,214	26,700	
Central division	53,635	56,400	
Southern division	26,502	26,600	
Total	1,07,351	1,09,700	....
(b) Cattle Pounds.			
G-(b) (1) Allowances—to pound-keepers and clerk	90	....	102
G-(b) (2) Contingencies—Contributions	125	....	....
Total	215	400	102
G-(b) (3) *Deduct*—Receipts retained to meet the cost of collection	—215	—400	—102
Total .. Voted	....	....	....
Distribution.			
Northern division	200	300	
Southern division	15	100	
Total	215	400	....

DETAILED ACCOUNT No. 57-I. MISCELLANEOUS. Miscellaneous. I-Rents, Rates and Taxes.			
I-1 Rent for the Bombay-Poona Telephone line	6,500	6,000	4,888
I-2 Payment of the general taxes to the Bombay Municipality—			
General tax on account of Central and Provincial buildings	4,12,763		
Deduct— Amount transferred to Central Government on account of their buildings	—2,42,263		
Total	1,70,500	1,71,000	2,08,040
TOTAL .. Voted	1,77,000	1,77,000	2,12,928

DETAILED ACCOUNT No. 57-6. MISCELLANEOUS. Miscellaneous. J-Contributions.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
Revenue Department.			
Guarantee to the Telegraph Office for taluka head-quarter telegraph lines, trunk telephone lines, etc.	31,500		
Reimbursement to Post and Telegraph Department for concessional rates on foreign state telegrams	2,500		
Grant-in-aid to the Northern and Southern Group Port Funds and the Landing and Wharfage Fees Fund Committee	800		
Grant to the District Local Board, Kanara, in lieu of (Ghur Tergi) house rent ..	1,300		
Grant-in-aid to municipalities in the Kanara district in lieu of (Ghur Tergi) house rent	1,250		
Home Department.			
Charges on account of Working Men's Hostel	9,000		
Grant to the Bombay Municipality towards the cost of its lethal chambers ..	5,700		
General Department.			
Grants for the abolition of tolls	37,895		
Grants to local boards for expenditure in connection with local board elections—			
Northern division (including Bombay suburban district)	25,000		
Central division	50,000		
Southern division	700		
Reserve with Government	300		
Grants to local bodies with non-official presidents—			
Towards salaries of chief officers, etc.—			
Northern division (including Bombay suburban district)	17,890		
Central division	19,902		
Southern division	20,985		
For the maintenance of clerical establishments—			
Northern division (including Bombay suburban district)	26,250		
Central division	26,250		
Southern division	22,500		
Other miscellaneous grants to local bodies and private institutions	8,378		
Public Works Department.			
Grants on account of water supplied at concessional rates from the Poona Cantonment Water Works and Salsette Water Supply Scheme	8,000		
Grant-in-aid for the maintenance of the University Garden and the Rajabai Clock Tower, Bombay	2,600		
TOTAL .. Voted ..	3,18,700	2,44,300	2,58,757

DETAILED ACCOUNT No. 57-M. **MISCELLANEOUS.** **Miscellaneous.** **M-Miscellaneous Darbar Charges.**	Budget Estimate 1937–38.	1936–37.	1935–36.
M-1 CHARGES ON ACCOUNT OF ESTABLISHMENT OF THE AGENT FOR THE SARDARS IN DECCAN.	Rs.	Rs.	Rs.
M-1 (1) Pay of Establishment—			
Servants—3 (18–22)	669		
Leave salary	31		
Total	700	700	692
M-1 (2) Contingencies—			
Contract contingencies	175		
Service postage and telegrams	25		
Miscellaneous darbar charges	1,300		
Total	1,500	1,900	2,094
TOTAL	2,200	2,600	2,786
M-2 DURBAR PRESENTS.			
Grants at the disposal of commissioners	3,300	400	228
TOTAL .. Voted	5,500	3,000	3,014

DETAILED ACCOUNT No. 57-N. **MISCELLANEOUS.** **Miscellaneous.** **N-Charges in connection with the Village Panchayats Act, Bombay.**	Budget Estimate 1937–38.	1936–37.	1935–36.
N-(1) Pay of Establishment—Temporary establishment	1,800		17,808
N-(2) Allowances, Honoraria, etc.—Travelling allowance	1,400	1,400	
N-(3) Grants-in-aid, Contributions, etc.—			
Grants to village panchayats	20,220		
Other grants	2,380		
Total	22,600	21,600	
TOTAL .. Voted	25,800	23,000	17,808
Distribution.			
Northern division	6,650	6,000	
Central division	14,400	12,400	
Southern division	4,750	4,600	
TOTAL	25,800	23,000	

DETAILED ACCOUNT No. 57-O. **MISCELLANEOUS.** **Miscellaneous.** **O-Miscellaneous and Unforseen Charges.**	Budget Estimate 1937–38.	1936–37.	1935–36.
Unforeseen charges	4,000		
Petty freight on Government stores	100		
TOTAL .. Voted	4,100	4,300	6,002

63-EXTRAORDINARY CHARGES.		Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
SUMMARY.					
Charges in India	*Charged*		....	*−2,000*	*−4,156*
	Voted	63-A	8,000	13,000	21,792
Charges in England	*Charged*		....	*7,400*	*11,567*
	Voted	63-B	....	....	556
Loss or Gain by exchange	*Charged*		....	*−38*	*−60*
	Voted		....	....	−3
Rounding	*Charged*		....	*−362*	....
	Total		8,000	18,000	29,696
	Charged		....	*5,000*	*7,351*
	Voted		8,000	13,000	22,345
DETAILED ACCOUNT No. 63A. Extraordinary charges. Charges in India.					
Expenditure on retrenched personnel—					
(A) Civil (Non-commercial)—					
(*a*) Leave salary			....	3,000	18,914
(*b*) Travelling allowance			....	....	41
(B) Joint Establishment—Public Works—					
(*a*) Leave salary	*Charged*		....	*7,500*	*11,507*
	Voted		10,000	11,000	4,863
(*b*) Travelling allowance			....	1,000	....
Deduct—Expenditure transferred to XVII-Irrigation, etc.—Works for which capital accounts are kept—Working expenses (page 32).	*Charged*		....	*−2,000*	*−4,156*
	Voted		−2,000	−2,000	−2,026
Deduct—English cost of establishment	*Charged*		....	*−7,500*	*−11,507*
Total charges in India	*Charged*		....	*−2,000*	*−4,156*
	Voted		8,000	13,000	21,792
DETAILED ACCOUNT No. 63B. Extraordinary charges.—Charges in England.					
Leave salary—High Commissioner for India	*Charged*		....	*7,400*	*11,567*
	Voted		....	....	556
Total charges in England	*Charged*		....	*7,400*	*11,567*
	Voted		....	....	556

CAPITAL ACCOUNT NOT CHARGED TO REVENUE. 68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.	Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
A. IRRIGATION WORKS.		Rs.	Rs.	Rs.
(2) Unproductive.				
I.—Works	68-I	2,22,700	1,93,900	3,01,201
II.—Establishment—				
A.—Ordinary ... . *Charged* ..	......	*10,700**	*15,600*	*23,378*
A.—Ordinary Voted ..	....	39,700	58,300	1,09,371
B.—Special... ... ...Voted ..	68-II-B	4,800	4,700	4,552
C.—Pensionary charges ... ... *Charged* ..	......	*900*	*1,400*	*1,753*
C.—Pensionary charges Voted ..	......	3,200	4,100	8,203
III.—Tools and Plant	......	3,000	4,000	3,956
IV.—Suspense	......	......	....	....
V.—*Deduct*—Receipts and Recoveries on Capital Account ...	......	—30,000	—5,000	—5,928
VI.—*Deduct*—English cost of Stores	......	......	....	....
VII.—Loss or gain by exchange...	......	......	....	....
VIII.—Charges in England—				
Establishment	......	......	....	....
Stores for India	......	......	....	....
Rounding .. *Charged* ..	....	*+400*	....	....
Rounding .. Voted ..	....	—400	....	....
Total ..		2,55,000	2,77,000	4,46,486
Charged ...		*12,000*	*17,000*	*25,131*
Voted ...		2,43,000	2,60,000	4,21,355

* For the purposes of Appropriation Accounts these charges will be watched under the head "50-Civil Works" *vide* footnote on page 282.

DETAILED ACCOUNT No. 68-I. Works.	Total estimated cost.	Expenditure to end of 1936-37.	Budget Estimate, 1937–38.	1936–37.	1935–36.
	Rs.	Rs.	Rs.	Rs.	Rs.
(2) Unproductive.					
New Works.					
Additional drains in the Nandur-Khandala Drainage Scheme on the Left Bank of distributary No. 5 of the Pravara Left Bank Canal—Pravara River Works Project—Ahmednagar Division—Deccan Irrigation Circle.	7,199	....	7,200		
Douch Drainage Scheme between outlets Nos. 3 and 8 of Branch No. 1 of the Godavari Right Bank Canal—Godavari Canals—Nasik Irrigation Division, Deccan Irrigation Circle.	19,683	....	15,000		
Excavation and construction of drains in the Saswad Mali Sugar Factory Area—Nira Right Bank Canal Nira Right Bank Canal Division, Deccan Irrigation Circle.	9,908	....	6,500		
Drainage Schemes for the factory areas of the Phaltan Sugar Works Limited Nira Right Bank Canal, Nira Right Bank Canal Division, Deccan Irrigation Circle.	66,488	....	15,000		
Works in Progress.					
Manjri Drainage Scheme—Mutha Canals—Irrigation Research Division, Deccan Irrigation Circle.	1,55,115	1 ,36,750	16,000		
Deolali-area Drainage Scheme—Pravara River Works Project—Ahmednagar Division, Deccan Irrigation Circle.	66,515	11,723	35,000		
Remodelling the Nira Left Bank Canal—Poona Irrigation Division, Deccan Irrigation Circle—	28,84,316	24,52,054	80,000		
Budhial Tank—Maintenance charges—Sholapur Division, Central Circle.	......	......	1,100		
Compensation to work-charged establishment (at the disposal of the Superintending Engineer, Deccan Irrigation Circle).	......	......	100		
Nira Right Bank Canal Project—Poona Irrigation and Nira Right Bank Canal Divisions, Deccan Irrigation Circle.	3,80,79,536	3,38,56,586	46,800		
Victoria Tank—Maintenance charges, Poona Irrigation Division—Deccan Irrigation Circle.	....	....	1,000		
TOTAL ...	......	......	2,23,700		
Deduct amount financed from ordinary revenues.	....	....	—1,000		
Net Total ..	....	....	2,22,700	1,93,900	3,01,201

DETAILED ACCOUNT No. 68-II-B. Establishment.	Strength.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
V. MEDICAL.				
Deccan Irrigation Circle.				
(b) *Pay of Establishment—*				
Temporary establishment ... ... Voted ...	......	3,900		
(c) *Allowances, etc.—*				
Travelling allowance ... ... Voted ...	......	900		
TOTAL—V. Medical—Voted ...	......	4,800	4,700	4,552

CIVIL ADMINISTRATION CAPITAL ACCOUNTS NOT CHARGED TO REVENUE. 70-Capital Outlay on Improvement of Public Health.		Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
A-Annual instalment for purchase of Kirkee Water Works from military authorities	Voted ..	25,000	25,000	25,000
B-Sholapur Development Scheme—Diversion of Sadar Bazar Nala—				
(*a*) Works outlay	Voted ..	13,300		
(*b*) Establishment	*Charged* ..	*600*		
	Voted ..	2,400		
(*c*) Other charges—tools and plant	Voted ..	....		
Total ..	*Charged* ..	*600*	....	*77*
	Voted ..	15,700	....	873
C-Providing Water supply on Ardeshir Irani Road, Poona ..	*Charged* ..	....	*1,000*	....
	Voted ..	....	15,000	....
D-Providing and fixing additional fire hydrants on the existing mains in the Poona Cantonment Water Supply—				
(*a*) Works outlay	Voted ..	10,000		
(*b*) Establishment	*Charged* ..	*600*		
	Voted ..	1,800		
(*c*) Other charges—tools and plant	Voted ..	300		
Total ..	*Charged* ..	*600*	....	....
	Voted ..	12,100	9,000	....
E-Installation of one spare pumping unit for the middle service reservoir in the Poona Cantonment water works—				
(*a*) Works outlay	Voted ..	53,400		
(*b*) Establishment charges	*Charged* ..	*3,200*		
	Voted ..	9,600		
(*c*) Other charges—tools and plant	Voted ..	1,600		
Total ..	Charged ..	*3,200*	....	....
	Voted ..	64,600	....	....
F-Providing a dust proof roof of reinforced cement concrete over the upper service reservoir in the Poona cantonment water works—				
(*a*) Works outlay	Voted ..	3,600		
(*b*) Establishment charges	*Charged* ..	*200*		
	Voted ..	664		
(*c*) Other charges—tools and plant	Voted ..	136		
Total ..	*Charged* ..	*200*	....	....
	Voted ..	4,400	....	....

CIVIL ADMINISTRATION CAPITAL ACCOUNTS NOT CHARGED TO REVENUE. 70-Capital Outlay on Improvement of Public Health.		Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
G-Laying 3″ diameter C. I. pipe for supplying water to bungalows on the Boat Club and Sir Bhandarkar Roads in the Poona Cantonment Water Supply—				
(a) Works outlay	Voted ..	8,900		
(b) Establishment charges	*Charged* ..	*500*		
	Voted ..	1,600		
(c) Other charges—tools and plant	Voted ..	300		
Total ..	*Charged* ..	*500*	....	....
	Voted ..	10,800	....	....
H-Laying 3″ diameter C. I. pipe main for supplying water to bungalows in the Bhamburda Town Planning Area No. 1 in the Poona Cantonment Water Supply—				
(a) Works outlay	Voted ..	4,200		
(b) Establishment charges	*Charged* ..	*300*		
	Voted ..	800		
(c) Other charges—tools and plant	Voted ..	100		
Total ..	*Charged* ..	*300*	....	....
	Voted ..	5,100	....	....
I-Laying 3″ diameter C. I. pipe main for supplying water to the bungalows in Wakdewadi in the Poona Cantonment Water supply—				
(a) Works outlay	Voted ..	6,500		
(b) Establishment charges	*Charged* ..	*400*		
	Voted ..	1,200		
(c) Other charges—tools and plant	Voted ..	200		
Total ..	*Charged* ..	*400*	....	....
	Voted ..	7,900	....	....
J-Poona Drainage Improvement Scheme—I Section ..	Voted ..	....	....	36,563
K-Poona Drainage Improvement Scheme—II Section ..	*Charged* ..	....	....	*—5*
	Voted ..	....	....	—60
L-Remodelling of the Mutha Right Bank Canal into sections ..	Voted ..	....	....	3,896
M-Providing a new dust-proof roof over high Service reservoir of the Poona Water Works	*Charged* ..	....	....	*668*
	Voted ..	....	....	8,088
N-Providing a new economiser and new chimney for Poona Water Works	*Charged* ..	....	....	*1,742*
	Voted ..	....	1,000	21,061
O-Installation of a fourth pumping unit at the Bahiroba Pumping Station	*Charged* ..	....	....	*130*
	Voted ..	....	....	1,572
P-Provision on account of new oil and electric pumping units at the Bahiroba Pumping Station	*Charged* ..	....	*7,000*	....
	Voted ..	....	1,31,000	....
For rounding ..	*Charged* ..	*+200*	....	....
	Voted ..	+400	....	....
TOTAL ..		1,52,000	1,89,000	99,605
	Charged ..	*6,000*	*8,000*	*2,612*
	Voted ..	1,46,000	1,81,000	96,993

CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS NOT CHARGED TO REVENUE. 80-Bombay Development Scheme.		Detailed Account No.	Budget Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
A-Works and Acquisitions—Back Bay Reclamation Scheme—					
(1) Works { In progress		80-A	9,26,000	12,49,000	3,69,521
(1) Works { Not commenced					
(2) Acquisition					
(3) Repairs and Maintenance			20,000	24,000	
B-Establishments	*Charged* ..	80-B	*3,900*	*4,000*	*3,562*
	Voted ..		21,200	20,000	18,606
C-Tools and Plant			....	....	56
D-Suspense—Other Suspense Accounts			—1,000	—1,000	3,06,715
Deduct—Anticipated receipts from sales of surplus plant			—1,000	....	—1,378
Deduct—Probable savings and rounding	*Charged* ..		*+100*	....	....
	Voted ..		—200	....	....
	TOTAL ..		9,69,000	12,96,000	6,97,082
	Charged ..		*4,000*	*4,000*	*3,562*
	Voted ..		9,65,000	12,92,000	6,93,520
Deduct—Receipts of a capital nature			—2,26,000	—2,65,000	—1,90,049
Less—brokerage charges			22,000	22,000	1,031
Less—refunds			....	....	....
	Total ..		—2,04,000	—2,43,000	—1,89,018
	TOTAL ..		7,65,000	10,53,000	5,08,064

DETAILED ACCOUNT No. 80-A. **BOMBAY DEVELOPMENT SCHEME.** **Works and acquisitions—Back Bay Reclamation Scheme.**				Budget Estimate, 1937-38.	1936-37.	1935-36.
Item No.		Total estimated cost.	Expenditure to end of 1936-37.			
	Works in Progress.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Occasional dry filling in Block No. VII with dry filling material offered free at certain accessible points outside that block	..	18,488	4,000		
2	Constructing Marine Drive to its full width of 140 feet between plots 98 and 207, complete with sewerage drains and lights in Blocks Nos. I and II	4,08,180	1,13,000	3,08,200		
3	Constructing certain roads in Blocks Nos. I and II (roads A, B, C, D, portions of 40′, 50′, 80′ and 120′ roads) ..	3,16,200	47,000	2,66,200		
4	Maintenance of anti-malarial campaign and maintenance of Sanitation in the Reclamation Area	4,775	..	4,775		
	New Works.					
5	Transfer of the Willingdon South Scheme of the late Development Department to the Revenue Department ..	35,900	..	35,900*		
6	Provision of storm water drains with water gullies and pipe connections along the Marine Drive (along the old sea wall and from plot No. 207 to the South end of Block No. II) and the road north of the Lloyd Recreation Ground ..	60,450	..	32,000		
7	Provision of storm water drains with water gullies and pipe connections along the 120 feet wide road between Blocks Nos. II and III	6,000	..	6,000		
8	Constructing sewers and accessories along the roads 40 feet, 50 feet and 120 feet wide situated to the west of the diagonal 120 feet road in Block No. II ..	30,000	..	29,925		
9	Payment to Messrs. Patel & Co. for earth from Kandivalee quarries	..	..	2,39,000		
	Total ..			9,26,000		

*Item No. 5 is for accounts adjustment only and has not been treated as a new item of expenditure.

DETAILED ACCOUNT No. 80-B. **BOMBAY DEVELOPMENT SCHEME.** **ESTABLISHMENT.**	Strength.	Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
NORTHERN CIRCLE.				
III-Superintending Engineer.				
(b) Pay of Establishment—				
Temporary establishment	....	2,000		
Total .. Voted ..	....	2,000		
TOTAL—III-Superintending Engineer .. Voted ..	....	2,000		
IV.-Executive.				
Presidency Division.				
(b) Pay of Establishment—				
Temporary establishment	....	4,100		
Total .. Voted ..	....	4,100		

DETAILED ACCOUNT No. 80-B—*contd.* ESTABLISHMENT.		Budget Estimate, 1937–38.	1936–37.	1935–36.
		Rs.	Rs.	Rs.
(d) Contingencies—				
Contingencies	..	100		
Total .. Voted	..	100		
TOTAL—IV-Executive—Presidency Division .. Voted	..	4,200		
Advertisement and demarkation survey charges .. .. Voted	..	1,500		
Fees to members of the Advisory Committee .. .. Voted	..	1,500		
Secretariat charges .. .. Voted	..	7,000		
Part cost of pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division and one Assistant Engineer and full cost of pay and allowances of one permanent Overseer	*Charged* ..	*3,900*		
	.. Voted ..	5,000		
Grand Total ..	*Charged* ..	*3,900*	*4,000*	*3,562*
	Voted ..	21,200	20,000	18,606

CAPITAL ACCOUNT NOT CHARGED TO REVENUE. 81-CIVIL WORKS NOT CHARGED TO REVENUE.		Detailed Account No.	Budget, Estimate, 1937-38.	1936-37.	1935-36.
			Rs.	Rs.	Rs.
A-Original works—					
Communications		81A	3,000	2,500	2,405
B-Establishment	*Charged*		*100**	*200*	*166*
	Voted		500	600	642
C-Tools and Plant—			....	100	33
Rounding	*Charged*		*—100*	*—200*	....
	Voted		+500	—200	....
TOTAL ..			4,000	3,000	3,246
	Charged		....	....	*166*
	Voted		4,000	3,000	3,080

DETAILED ACCOUNT No. 81A. **CIVIL WORKS NOT CHARGED TO REVENUE.** **Original Works.**	Total estimated cost.	Expenditure to end of 1936-37.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.	Rs.	Rs.
COMMUNICATIONS.					
Major Works in Progress.					
Bridge over the river Tapti at Gidhad site on Bombay-Agra Road, Khandesh Division	15,65,750	15,43,173	3,000	2,500	2,405

* For the purposes of Appropriation Accounts these charges will be watched under the head "50, Civil Works" *vide* footnote on page 282.

CAPITAL ACCOUNT NOT CHARGED TO REVENUE. 83-Payments of Commuted Value of Pensions.		Budget Estimate, 1937-38.	1936-37.	1935-36.
		Rs.	Rs.	Rs.
Payments of Commuted Value of Pensions—				
(a) Payments in India	*Charged* ..	*55,000*	*69,000*	*12,828*
	Voted ..	10,90,000	10,13,000	9,70,698
(b) Payments in England—				
Par value	*Charged* ..	*30,000*	....	....
	Voted ..	10,000	....	....
Loss or Gain by exchange		....	....	....
Total ..	*Charged* ..	*85,000*	*69,000*	*12,828*
	Voted ..	11,00,000	10,13,000	9,70,698
Recoveries of commuted value of pensions from other Governments .. Voted	..	....	....	347
Deduct—				
Amount financed from ordinary revenues (*vide* page 317) ..	*Charged* ..	*—1,000*	*—2,000*	*—1,753*
	Voted ..	—3,000	—4,000	—8,203
Capital portion of equated payments out of revenue	*Charged* ..	*—47,000*	*—40,000*	*—31,658*
	Voted ..	—5,97,000	—5,18,000	—3,69,485
Total, Deductions ..	*Charged* ..	*—48,000*	*—42,000*	*—33,411*
	Voted ..	—6,00,000	—5,22,000	—3,77,688
Total ..		5,37,000	5,18,000	5,72,774
	Charged ..	37,000	27,000	—20,583
	Voted ..	5,00,000	4,91,000	5,93,357

CAPITAL ACCOUNT NOT CHARGED TO REVENUE. 85-Payments to Retrenched Personnel.	Budget Estimate, 1937-38.	1936-37.	1935-36.
(1) Civil (Non-Commercial)—			
Gratuity	....	300	5,324
(2) Irrigation—			
Gratuity	....	9,000	....
Deduct—Repayments out of revenue—			
(a) Expenditure transferred to "XVII—Irrigation, etc., works for which capital accounts are kept"—Working expenses	....	—2,000	....
(b) Amount written back to "55-Superannuation allowances and pensions" (*vide* page 316)	—54,000	—52,300	—60,294
TOTAL .. Voted ..	—54,000	—45,000	—54,970

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1937–38.	1936–37.	1935–36.
N-PUBLIC DEBT—DEBT RAISED IN INDIA.	Rs.	Rs.	Rs.
I-Permanent Debt—			
(*i*) Loans bearing interest	....	....	....
(*ii*) Loans not bearing interest—			
Expired loans	....	*8,45,000*	....
Total .. *Charged* ..	....	*8,45,000*	....
II-Floating Debt—			
Treasury Bills	*24,00,000*	....	....
Other Floating Loans	....	....	....
Total .. *Charged* ..	*24,00,000*	....	....
III-Loans from the Central Government—			
Repayment of consolidated debt	*15,14,000*	*28,67,000*	....
Repayment by Bombay Municipality	*42,16,000*	*55,06,000*	....
Total .. *Charged* ..	*57,30,000*	*83,73,000*	....
O-UNFUNDED DEBT.			
State Provident Funds—			
General Provident Fund	*28,90,000*	....	....
Indian Civil Service Provident Fund	*81,000*	....	....
Indian Civil Service (Non-European Members) Provident Fund	*4,000*	....	....
Contributory Provident Fund	*13,000*	....	....
Other miscellaneous Provident Funds	....	....	....
Total .. *Charged* ..	*29,88,000*	....	....
P-DEPOSITS AND ADVANCES.			
Famine Relief Fund—			
A-Famine Relief Fund—			
Transfers to the Revenue Account	*3,48,000*	*4,34,000*	....
Advances to Provincial Loan Account for loans to cultivators, etc. ..	....	*1,25,000*	....
Writes off of irrecoverable loans to cultivators	....	....	....
Loss on realisation of securities	....	....	....
B-Investment Account—			
Purchase of securities	*1,90,000*	*59,64,000*	....
Total .. *Charged* ..	*5,38,000*	*65,23,000*	....
Appropriation for Reduction or Avoidance of Debt .. *Charged* ..	....	....	....

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1937-38.	1936-37.	1935-36.
P-DEPOSITS AND ADVANCES—*contd.*	Rs.	Rs.	Rs.
Provincial Road Fund—			
(1) Investment Account	*5,33,000*	*4,73,000*	....
(2) Other Account—			
(*i*) Maintenance and repairs to Government roads—			
Northern Circle	*80,000*	....	....
Central Cricle	*1,10,000*	....	....
Deccan Irrigation Circle	*30,000*	....	....
Southern Circle	*80,000*	....	....
Reserve with Government	*94,000*	....	....
(*ii*) Approach roads to villages	*3,23,000*	....	....
(*iii*) Grants-in-aid to District Local Boards for improvement of roads ..	*79,100*	....	....
For rounding	*— 100*		
Total .. *Charged* ..	*13,29,000*	*4,73,000*	....
Depreciation Reserve Fund—Government Presses—			
Deposits of Depreciation Fund of Government Presses .. *Charged* ..	*46,000*	*18,000*	....
Deposits of Depreciation Reserves of Commercial Concerns (Nasik Distillery)—			
A-Reserves—			
(*i*) Depreciation reserve of Nasik Distillery	*5,000*	*20,000*	....
(*ii*) Mahura flowers fire insurance reserve	....	....	....
B-Investment Account—			
(*i*) Depreciation reserve of Nasik Distillery	....	....	....
(*ii*) Mahura flowers fire insurance reserve	....	....	....
Total .. *Charged* ..	*5,000*	*20,000*	....
Deposits of Local Funds—			
District Funds	*1,50,86,000*	....	....
Other Funds	*1,57,61,000*	....	....
Total .. *Charged* ..	*3,08,47,000*	....	....

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
DEPARTMENTAL AND JUDICIAL DEPOSITS.			
Civil Deposits—			
Revenue Deposits	52,29,000	....	....
Civil Courts' Deposits	82,69,000	....	....
Criminal Courts' Deposits	11,31,000	....	....
Personal Deposits	2,81,14,000	....	....
Forest Deposits	4,00,000	....	....
Public Works Deposits	6,94,000	....	....
Trust interest Funds	10,49,000	....	....
Deposit Account of receipts under the Bombay Public Conveyance Act	54,000	54,000	....
Deposits for work done for public bodies or individuals	4,05,000	....	....
Unclaimed deposits in the General Provident Fund	23,000	....	....
Deposits of fees received by Government servants for work done for private bodies.	30,000	....	....
Deposits under Bombay Weights and Measures Act	36,000	....	....
Total, Departmental and Judicial Deposits—Civil Deposits .. *Charged*	4,54,34,000	54,000	....
OTHER ACCOUNTS.			
Other Accounts—			
Subventions from Central Road Fund .. *Charged*	50,17,000	20,01,000	....
Deposit account of grants from the Central Government for economic development and improvement of rural areas—			
I-Grants to Commissioners of Divisions	3,79,000	2,17,400	....
II-Grants to Director of Agriculture	3,000	11,400	....
III-Grants to Director of Industries	....	8,000	....
(*a*) Scheme for flaying and preserving of hides Tanning and leather work	....	3,200	....
(*b*) Inland fisheries	....	....	....
(*c*) Scheme for the cottage and small scale woollen industries	20,000	....	....
Grants for the Scheme, of Co-operative Training and Education	23,000	25,000	....
Total .. *Charged*	4,25,000	2,40,000	....
Deposit account of the grant made by the Indian Central Cotton Committee *Charged*	1,38,000	....	....

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1937-38.	1936-37.	1935-36.
Other Accounts—*contd.*	Rs.	Rs.	Rs.
Deposit account of the grants made by the Imperial Council of Agricultural Research—			
Sugarcane Research Scheme in the Bombay Deccan	*53,000*	*74,000*	....
Dry Farming Research Scheme for the Bombay Deccan	*31,000*	*30,000*	....
Appointment of Veterinary Investigation Officer and Staff	*10,000*	*10,000*	....
Cold Storage Research Scheme for fresh fruits	*17,000*	*18,000*	....
Scheme for improvement of marketing in India	*20,000*	*20,000*	....
Virus Diseases Scheme	*23,000*	*1,000*	....
Poultry Breeding Scheme	*6,000*	*19,000*	....
Sann Hemp Scheme	*1,000*	....	....
Economic Enquiry into the cost of production in principal cotton and sugar tracts	....	*10,000*	....
Village enquiry regarding cattle and milk production and consumption ..	....	*4,000*	....
Co-operative experiments on tobacco in India	....	*1,000*	....
Scheme for gas storage of fruits and vegetables	....	*3,000*	....
Sheep breeding scheme	*15,000*	....	....
Total .. *Charged* ..	*1,76,000*	*1,90,000*	....
Deposit account of grants from the Central Government for the development of handloom industries .. .. *Charged* ..	*45,000*	*47,000*	....
Deposit account of grants from Sugar Excise Fund .. .. *Charged* ..	*23,000*	*25,000*	....
Total, Other Accounts .. *Charged* ..	*58,24,000*	*25,28,000*	....
ADVANCES REPAYABLE—			
Civil Advances—			
Advances for purchase of passages .. .. .. Voted ..	2,000	....	....
Objection book advances .. .. Voted ..	3,01,000	....	....
Medical supplies for Military Department .. .. .. *Charged* ..	*3,000*	....	....
Forest advances .. .. *Charged* ..	*13,15,000*	....	....
Other advances .. .. Voted ..	35,000	....	....
Revenue Advances—			
Deposit measurement work .. .. *Charged* ..	*4,000*	....	....
Excise advances .. .. *Charged* ..	*9,000*	....	....
Total, Advances Repayable ..	16,69,000	....	....
Charged ..	*13,31,000*	....	....
Voted ..	3,38,000	....	....
PERMANENT ADVANCES—			
Permanent Advances—Civil .. .. .. *Charged* ..	*4,000*	....	....
ACCOUNTS WITH FOREIGN GOVERNMENTS AND INDIAN STATES .. *Charged* ..	....	....	....
SUSPENSE ACCOUNTS—			
Suspense Account	*2,54,000*	....	....
Recoveries of Service Payments	*6,31,000*	....	....
Total .. *Charged* ..	*8,85,000*	....	....

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Budget Estimate, 1937–38.	1936–37.	1935–36.
	Rs.	Rs.	Rs.
CHEQUES AND BILLS—			
Pre-audit cheques	*2,63,00,000*	....	....
Departmental cheques	*61,92,000*	....	....
Total .. *Charged* ..	*3,27,92,000*	....	....
DEPARTMENTAL AND SIMILAR ACCOUNTS—			
Civil Departmental Balances .. .. *Charged* ..	*60,000*	....	....
MISCELLANEOUS—Government Account .. .. .. *Charged* ..	*10,93,000*	....	....
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT—			
Loans to Municipalities, Port Funds, etc.—			
Loans to Presidency Corporations	....	....	....
Loans to municipalities	25,000	....	....
Loans to district and other local fund committees	....	25,000	....
Loans to land-holders and other notabilities	....	2,50,000	....
Advances to cultivators	4,50,000	10,67,000	....
Miscellaneous loans and advances	1,31,000	79,000	....
Total .. Voted ..	6,06,000	14,21,000	....
Loans to Government Servants—			
House building advances	70,000	10,000	....
Advances for purchase of motor cars	1,53,000	....	....
Advances for purchase of other conveyances	16,000	....	....
Passage advances	1,000	....	....
Total .. Voted ..	2,40,000	10,000	....
Total, Loans and Advances by Provincial Government .. Voted ..	8,46,000	14,31,000	....
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL—			
Public Works Remittances—			
I. Remittances into Treasuries..	*17,94,000*	....	....
II. Public Works Cheques	*85,20,000*	....	....
III. Other Remittances	*7,41,000*	....	....
Transfers between Public Works Officers	*1,53,000*	....	....
Total .. *Charged* ..	*1,12,08,000*	....	....

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H—contd. PAGES

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BOMBAY: PRINTED AT THE GOVERNMENT CENTRAL PRESS.

Government of Bombay

BUDGET MEMORANDUM

FOR

1937-38

Presented to the Legislature under Section 78 (1) of the Government of India Act, 1935

BOMBAY
PRINTED AT THE GOVERNMENT CENTRAL PRESS
1937

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Government of Bombay

BUDGET MEMORANDUM FOR 1937-38

CONTENTS

STATEMENT A

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, FIGURES OF RECEIPTS AND EXPENDITURE UNDER EACH MAJOR HEAD IN THE YEARS 1934-35, 1935-36, 1936-37 AND 1937-38 (BUDGET).

No. of Account Head.	Heads of Revenue.	*1934-35.	*1935-36.	1936-37	1937-38. (Budget).
1	2	3	4	5	6
	Principal Heads of Revenue.				
IV	Taxes on Income other than Corporation tax	......	......	......	......
V	Salt	4	3	2	2
VII	Land Revenue	3,40,86	3,74,35	3,22,76	3,29,25
VIII	Provincial Excise	3,12,13	3,33,47	3,23,97	3,12,69
IX	Stamps	1,39,52	1,42,77	1,44,55	1,39,79
X	Forest	48,31	52,10	48,39	42,06
XI	Registration	14,59	15,58	15,03	15,03
XII	Receipts under Motor Vehicles Taxation Acts	12,81	13,41	36,91	37,73
XIII	Other Taxes and Duties...	45,39	45,84	47,90	47,33
	Total ...	9,13,65	9,77,55	9,39,53	9,23,90
	Irrigation, Navigation, Embankment and Drainage Works.				
XVII	Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept	14,57	11,14	12,85	14,42
XVIII	Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept	7,59	7,24	7,52	7,08
	Total ...	22,16	18,38	20,37	21,50
	Debt Service.				
XX	Interest	......	......	93,36	75,71
	Civil Administration.				
XXI	Administration of Justice	16,41	16,52	15,61	16,29
XXII	Jails and Convict Settlements	3,79	3,96	4,74	4,72
XXIII	Police	6,74	6,50	6,88	9,26
XXVI	Education	14,71	15,52	14,72	15,14
XXVII	Medical	13,44	13,96	14,02	14,00
XXVIII	Public Health	19,36	19,16	18,43	18,41
XXIX	Agriculture	3,68	3,72	3,75	3,45
XXX	Veterinary	28	30	29	27
XXXI	Co-operative Credit	1,49	2,40	2,09	2,41
XXXII	Industries	11	3,57	6,32	5,15
XXXVI	Miscellaneous Departments	1,66	1,76	1,84	1,84
	Total ...	81,67	87,37	88,69	90,94
	Civil Works.				
XXXIX	Civil Works	34,32	30,89	31,83	61,71
XLI	Bombay Development Scheme	8,12	6,36	6,61	6,69
	Total ...	42,44	37,25	38,44	68,40
	Miscellaneous.				
XLIII	Transfers from Famine Relief Fund	1,31	1,36	4,34	3,48
XLIV	Receipts in aid of Superannuation	8,49	7,70	8,11	7,85
XLV	Stationery and Printing...	2,61	2,71	3,57	3,22
XLVI	Miscellaneous	3,75	3,73	3,27	3,54
	Total ...	16,16	15,50	19,29	18,09
	Extraordinary Items.				
LI	Extraordinary Receipts...	4,41	29,39	58	1,01
	Total, Revenue ...			12,00,26	11,99,55

* These are not actually recorded figures in the Accountant General's books, but they have been worked out as accurately as possible from the actuals for the Presidency including Sind.

No. of Account Head.	Heads of Revenue.	1934-35.	1935-36.	1936-37.	1937-38 (Budget).
1	2	3	4	5	6
	Debt, Deposits and Advances.				
	N.—Public Debt.				
	Permanent Debt				
	Floating Debt				24,00
	Loans from the Central Government				
	O.—Unfunded Debt.				
	State Provident Funds			......	54,50
	P.—Deposits and Advances.				
	Famine Relief Fund			1,48	5,38
	Transfers from Famine Relief Fund			1,25	......
	Appropriation for Reduction or Avoidance of Debt ...			18,25	15,14
	Provincial Road Fund			4,73	10,06
	Depreciation Reserve Fund of Government Presses ...			21	22
	Deposits of depreciation reserves of commercial concerns (Nasik Distillery)			1,20	1,20
	Deposit of Local Funds			......	3,04,41
	Departmental and Judicial Deposits			54	4,56,26
	Other Accounts			25,39	14,19
	Advances repayable			......	16,49
	Permanent Advances...			......	2
	Accounts with Foreign Governments and Indian States ...			......	5
	Suspense Accounts			......	8,89
	Cheques and Bills			......	3,29,00
	Departmental and similar Accounts			......	15
	Miscellaneous Government Account			......	......
	R.—Loans and Advances by Provincial Government			75,31	65,25
	S.—Remittances.				
	Cash remittances and adjustments between officers rendering accounts to the same Accountant General ...			......	1,12,86
	Total, Debt Heads ...			1,28,36	14,18,07
	Total Receipts ...			13,28,62	26,17,62
	Opening balance ...			1,48,22	1,06,16*
	Grand Total ...			14,76,84	27,23,78

* This is based on the latest available figures for 1936-37 and is exclusive of (a) about 60 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (b) about 12½ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India securities, (c) 30 lakhs, minimum deposit with the Reserve Bank of India and (d) 14 lakhs, treasury balance.

No. of Account Head.	Heads of Expenditure.	1934-35*.	1935-36*.	1936-37.	1937-38 (Budget).
1	2	3	4	5	6
	Direct Demands on Revenue.				
7	Land Revenue	46,15	46,79	48,12	46,03
8	Provincial Excise	42,54	39,88	41,62	39,62
9	Stamps	1,87	1,85	2,08	1,98
10	Forest	28,25	29,15	29,29	27,91
11	Registration	5,44	5,59	5,75	5,66
12	Charges on account of Motor Vehicles Taxation Acts ...	1,04	1,05	13,70	15,17
13	Other Taxes and Duties	16,06	14,63	17,25	18,10
	Total ...	1,41,35	1,38,94	1,57,81	1,54,47
	Irrigation Revenue Account.				
17	Interest on Works for which capital accounts are kept—Irrigation Works.			41,89	42,03
18	Other Revenue Expenditure financed from Ordinary Revenues—				
	A. Irrigation Works (P. W.)...	4,15	4,04	3,88	3,22
	B. Navigation, Embankment and Drainage Works (P. W.).	53	56	54	49
	A. Irrigation Works (Civil)	3	1	98	62
18 (1)	Other Revenue Expenditure financed from Famine Fund .	53	54	......	
19	Construction of Irrigation, Navigation, Embankment and Drainage Works.	......	......	......	1
	Total ...	5,24	5,15	47,29	46,37
	Debt Services.				
22	Interest on Debt and other obligations			1,43,92	1,23,25
23	Appropriation for Reduction or Avoidance of Debt ...			18,25	4,21
	Total ...			1,62,17	1,27,46

* These are not actually recorded figures in the Accountant General's books but they have been worked out as accurately as possible from the actuals for the Presidency including Sind.

No. of Account Head.	Heads of Expenditure.	1934-35*.	1935-36*.	1936-37.	1937-38 (Budget).
1	2	3	4	5	6
	Civil Administration.				
25	General Administration	97,93	1,01,87	1,06,10	1,01,90
27	Administration of Justice	58,88	61,06	62,58	62,42
28	Jails and Convict Settlements	16,74	16,96	17,69	16,85
29	Police	1,39,88	1,41,32	1,42,89	1,40,98
30	Ports and Pilotage	5	5	5	6
36	Scientific Departments	90	90	96	96
37	Education	1,53,35	1,54,00	1,59,86	1,61,18
38	Medical	41,17	41,39	41,66	42,43
39	Public Health	24,84	22,87	23,03	31,96
40	Agriculture	12,89	14,20	13,94	14,14
41	Veterinary	3,54	3,83	3,97	4,08
42	Co-operative Credit	5,46	5,61	6,59	6,57
43	Industries	4,78	5,99	6,83	9,35
47	Miscellaneous Departments	5,58	6,23	7,55	7,52
	Total ...	5,65,49	5,76,28	5,93,70	6,00,40
	Civil Works.				
50	Civil Works	78,16	85,83	1,14,49	1,46,15
52	Bombay Development Scheme	3,31	3,41	3,95	3,98
	Total ...	81,47	89,24	1,18,43	1,50,13
	Miscellaneous.				
54	Famine Relief—				
	A. Famine Relief	2	7	4,34	3,48
	B. Transfers to Famine Relief Fund	......	......	......	3,10
55	Superannuation Allowances and Pensions	97,94	1,01,74	1,08,23	1,14,17
55-A	Commutation of Pensions financed from ordinary revenues.	12	10	6	4
56	Stationery and Printing	10,17	10,95	12,54	10,62
57	Miscellaneous	7,76	8,59	6,12	6,90
	Total ...	1,16,01	1,21,45	1,31,29	1,38,31

* These are not actually recorded figures in the Accountant General's books but they have been worked out as accurately as possible from the actuals for the Presidency including Sind.

No. of Account Head.	Heads of Expenditure.	1934-35.*	1935-36.*	1936-37.	1937-38 (Budget).
1	2	3	4	5	6
	Extraordinary Items.				
63	Extraordinary Charges	1,25	30	18	8
	Total Expenditure charged to revenue ...			12,10,87	12,17,22
	Capital Account not charged to Revenue.				
68	Construction of Irrigation, Navigation, Embankment and Drainage Works	5,12	4,46	2,77	2,55
70	Capital outlay on improvement of Public Health ...	35	1,00	1,89	1,52
80	Bombay Development Scheme	−75	5,08	10,53	7,65
81	Civil Works not charged to Revenue	33	3	3	4
83	Payments of Commuted value of Pensions	9,13	5,73	5,18	5,37
85	Payments to Retrenched Personnel	−31	−55	−45	−54
	Total ...	13,87	15,75	19,95	16,59
	Debt, Deposits and Advances.				
	N.—Public Debt.				
	Permanent debt			8,45	......
	Floating debt			......	24,00
	Loans from the Central Government			83,73	57,30
	O.—Unfunded Debt.				
	State Provident Funds			......	29,88
	P.—Deposits and Advances.				
	Famine Relief Fund			65,23	5,38
	Appropriation for Reduction or Avoidance of Debt ...			......	......
	Provincial Road Fund			4,73	13,29
	Depreciation Reserve Fund of Government Presses ...			18	46
	Deposits of depreciation reserves of commercial concerns (Nasik Distillery)			20	5
	Deposit of Local Funds			......	3,08,47
	Departmental and Judicial Deposits—Civil			54	4,54,34
	Other Accounts			25,28	58,24
	Advances repayable			......	16,69
	Permanent advances			......	4
	Accounts with Foreign Governments and Indian States ...			......	......
	Suspense Accounts			......	8,85
	Cheques and Bills			......	3,27,92
	Departmental and similar accounts...			......	60
	Miscellaneous Government account			......	10,93
	R.—Loans and Advances by Provincial Government			14,31	8,46
	S.—Remittances.				
	Cash remittances and adjustments between officers rendering accounts to the same Accountant General			......	1,12,08
	Total, Debt Heads ...			2,02,65	14,36,98
	Total, Capital and Debt Heads ...			2,22,60	14,53,57
	Total, Disbursements ...			14,33,47	26,70,79
	Closing Balance ...			43,37†	52,99‡
	Grand Total ...			14,76,84	27,23,78

* These are not actually recorded figures in the Accountant General's books, but they have been worked out as accurately as possible from the actuals for the Presidency including Sind.

† This is exclusive of (*a*) about 60 lakhs belonging to the Famine Relief Fund invested in Government of India securities, (*b*) about 12¼ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India securities, (*c*) 30 lakhs, minimum deposit with the Reserve Bank of India and (*d*) 14 lakhs, treasury balance. The opening balance for the year 1937-38 adopted at page 4 is different from this figure because the former is based on the actuals available at the time of going to press and not on the nine-monthly revised estimates adopted in this page.

‡ This is exclusive of (*a*) about

STATEMENT B.

Estimate of Expenditure on Capital Account.

[In thousands of rupees]

—	Total estimated cost of works included in 1937-38 Budget Estimates.			Expenditure up to 31st March 1936.	Estimated Expenditure in		Balance required in future.
	Works in progress.	New works.	Total.		1936-37.	1937-38.	
1	2	3	4	5	6	7	8
Irrigation Works ...	4,87,52	38	4,87,90	4,78,13	2,77	2,55	4,45
80, Bombay Development Scheme .	7,23,06	...	7,23,06	5,93,91	7,08*	9,66*	1,12,41*†
81, Civil Works not charged to revenue ...	19,89	...	19,89	19,57	3	4	‡
Other Works ...	5,68	98	6,66	1,26	34	1,52	3,54
Total ...	12,36,15	1,36	12,37,51	10,92,87	10,22	13,77	1,20,40

Note.—The statement includes all capital expenditure whether met from (*a*) loan or (*b*) from ordinary balances except expenditure under "83, Payments of commuted value of pensions".

* These figures do not take into account the anticipated receipts of a capital nature which are taken in reduction of the expenditure under this head.

† The major portion of this expenditure will not be incurred until financial conditions improve.

‡ The balance of 25 will not be required in future years.

STATEMENT C.

STATEMENT OF OUTSTANDING DEBT.

(In thousands of Rupees)

Head.	Total outstandings on 1st April 1936.	To be borrowed in 1936-37.	To be repaid in 1936-37 (a).	Total outstandings on 31st March 1937.	Consolidated debt as a result of the financial adjustments recommended by Sir Otto Niemeyer.	To be borrowed in 1937-38	To be repaid in 1937-38.	Total outstandings on 31st March 1938.
1	2	3	4	5	6	7	8	9
I. Bombay Development Scheme ...	7,48,22	......	4,13	7,44,09		......		......
Total ...	7,48,22	......	4,13	7,44,09		......		......
II. Irrigation Works— (a) Productive	1,20,16	......	53	1,19,63		......		......
(b) Unproductive	1,30,96	......	2,95	1,28,01		......		......
(c) Pre-reform	6,15,64	......	(b) 3,99,37	2,16,27		......		......
Total ...	8,66,76	......	4,02,85	4,63,91		......		......
III. Other purposes— (a) Productive	99,00	......	35	98,65	22,56,55	......	15,14	......
(b) Unproductive	4,04,62	......	14,29	3,90,33		......		......
Total ...	5,03,62	......	14,64	4,88,98		......		......
IV. Long dated loans of Bombay Municipal Corporation for improvement purposes included in the consolidated debt.	4,17,33	......	4,99	4,12,34		......		......
Total ...	4,17,33	......	4,99	4,12,34		......		......
V. Provincial Loans and Advance Account.	1,48,49	......	1,26	1,47,23		......		......
Total ...	26,84,42	......	4,27,87	22,56,55	......	......	15,14	22,41,41
VI. Treasury Bills	......	......	......	......	......	24,00	24,00	......
VII. Local Bodies in Bombay— Bombay Port Trust ...	3,56,95	......	(c) 3,56,95	......	......	......	......	......
Bombay Municipality ...	11,01,62	......	40,86	10,60,76	......	......	42,16	10,18,60
Total ...	14,58,57	......	3,97,81	10,60,76	......	......	42,16	10,18,60
Grand Total ...	41,42,99	......	8,25,68	33,17,31	......	24,00	81,30	32,60,01

Note.—The figures of outstanding debt on 1st April 1936 represents the Bombay share of the debt as finally allocated on the basis of the Government of India (Constitution of Sind) Order. The outstanding loans at the end of 1936-37 will be consolidated and repaid in the manner given in paragraph 80 under "22" and paragraph 87 under "23".

(a) For explanations please see remarks under "23, Appropriation for Reduction or Avoidance of Debt" and under "Debt, Deposits and Advances".

(b) This repayment will be made from the decentralised balances, *vide* paragraph 80 under "22" and paragraph 87 under "23".

(c) Includes 14,20 repaid in 1936-37 and the balance has been taken over by the Government of India.

STATEMENT D.

Statement of debt charges.

(In thousands of Rupees)

—	Interest.	Principal.	Total.
Total Debt charges included in the budget	1,69,41	57,30	2,26,71
Debt charges paid by local bodies in Bombay City and passed on to the Government of India	67,17	46,40	1,13,57
Net debt charges borne by provincial revenues	1,02,24	10,90	1,13,14

Schedule of Demands for grants for the year 1937-38 submitted for the vote of the Legislative Assembly.

[Figures in thousands of rupees.]

Number of demand.	Designation of the Minister.	Service or Administration to which demand relates.	Head of Account.	Amount.
		A.—Expenditure from Revenue.		
1	Hon'ble the Minister for Revenue, Rural Development and Agriculture.	Land Revenue	7, Land Revenue	31,25
2	Hon'ble the Minister for Health (Medical, Public Health and Excise).	Provincial Excise	8, Provincial Excise	32,36
3	Hon'ble the Minister for Revenue, Rural Development and Agriculture.	Stamps	9, Stamps	1,98
4	Do. ...	Forest	10, Forest	23,43
5	Hon'ble the Minister for Home Department (and Legal).	Registration	11, Registration	5,66
6	Do. ...	Charges on account of Motor Vehicles Taxation Acts.	12, Charges on account of Motor Vehicles Taxation Acts.	2,19
7	Hon'ble the Minister for Revenue, Rural Development and Agriculture.	Other Taxes and Duties	13, Other Taxes and Duties	18,10
8	Hon'ble the Minister for Public Works.	Irrigation (including Working Expenses) ...	"XVII.—*Deduct*—Working Expenses," "18—Other revenue expenditure financed from ordinary revenues," and "19—Construction of Irrigation etc. Works".	14,05
9	Hon'ble the Minister for Finance.	General Administration	25, General Administration ..	78,48
10	Hon'ble the Minister for Home Department (and Legal).	Administration of Justice	27, Administration of Justice ...	42,77
11	Do. ...	Jails and Convict Settlements	28, Jails and Convict Settlements ...	15,65
12	Do. ...	Police	29, Police	1,31,66
13	Hon'ble the Minister for Revenue, Rural Development and Agriculture.	Ports and Pilotage	30, Ports and Pilotage	1
14	Hon'ble the Chief Minister.	Scientific Departments	36, Scientific Departments	96
15	Do. ...	Education	37, Education	1,51,97
16	Hon'ble the Minister of Health (Medical, Public Health and Excise).	Medical Services	38, Medical	37,47
17	Do. ...	Public Health	39, Public Health	29,87
18	Hon'ble the Minister for Revenue, Rural Development and Agriculture.	Agriculture	40, Agriculture	12,91
19	Do. ...	Veterinary Services	41, Veterinary	3,81
20	Do. ...	Co-operative Credit	42, Co-operative Credit	6,11
21	Hon'ble the Minister for Local Self-Government (and Miscellaneous).	Industries	43, Industries	9,35
22	Hon'ble the Chief Minister.	Miscellaneous Departments	47, Miscellaneous Departments ...	6,56

Number of demand.	Designation of the Minister.	Service or Administration to which demand relates.	Head of Account.	Amount.
		A.—Expenditure from Revenue—*contd.*		
23	Hon'ble the Minister for Public Works.	Civil Works	50, Civil Works	(*a*) 1,42,32
24	Do. ...	Bombay Development Scheme	52, Bombay Development Scheme ...	3,66
25	Hon'ble the Minister for Revenue, Rural Development and Agriculture.	Famine Relief	54, Famine Relief	6,58
26	Hon'ble the Minister for Finance.	Superannuation Allowances and Pensions ...	55, Superannuation Allowances and Pensions.	87,15
27	Do. ...	Commutation of pensions financed from ordinary revenues.	55A, Commutation of pensions financed from ordinary revenues.	3
28	Hon'ble the Minister for Local Self-Government (and Miscellaneous).	Stationery and Printing	56, Stationery and Printing ...	10,62
29	Do. ...	Miscellaneous	57, Miscellaneous	6,90
30	Hon'ble the Minister for Finance.	Extraordinary Charges	63, Extraordinary Charges	8
		B.—Expenditure charged to Capital.	Total ...	9,13,94
31	Hon'ble the Minister for Public Works.	Irrigation	68, Construction of Irrigation, etc. Works...	2,00
32	Hon'ble the Minister for Health (Medical Public Health and Excise).	Public Health	70, Capital Outlay on improvement of Public Health.	1,46
33	Hon'ble the Minister for Public Works.	Bombay Development Scheme ...	80, Bombay Development Scheme ...	7,61
34	Do. ...	Public Works Department	81, Capital Outlay for Civil Works (P. W.).	3
35	Hon'ble the Minister for Finance.	Payments of commuted value of pensions ...	83, Payments of commuted value of pensions.	5,00
		C.—Expenditure under Debt, Deposits and Remittance Head.	Total ...	16,10
36	Do. ...	Loans and Advances bearing interest ...	Loans and Advances by Provincial Government.	8,46
37	Do. ...	Advances repayable	Advances repayable	3,38
			Total ...	11,84

(*a*) This demand is made up as shown below :—

50, Civil Works		1,38,37
XVII—*Deduct*—Working Expenses—		
Establishment	2,63	2,74
Tools and Plant	11	
18, Other Revenue Expenditure—		
Establishment	47	51
Tools and Plant	4	
52, Bombay Development Scheme—		
Establishment	24	26
Tools and Plant	2	
68, Construction of Irrigation, etc. Works—		
Establishment	40	43
Tools and Plant	3	
81, Civil Works—Provincial—		
Establishment	1	1
Tools and Plant	...	
		1,42,32

INTRODUCTORY NOTE.

1. The budget estimates for 1937–38, being the first estimates to be presented to the provincial legislature under the Government of India Act, 1935, contain several changes in comparison with the estimates of previous years.

2. *Changes in the structure of the budget.*—(*a*) It is usual to present the budget estimates of a year a few weeks before the first date of that year. It was not possible to adopt this procedure in respect of the current year's estimates because the Provincial Legislature under the Government of India Act, 1935, was not constituted before the 1st of April 1937 and the estimates could not, for obvious reasons, be placed before the old Legislative Council. Although, however, the estimates are being presented to the Provincial Legislature during the course of the year, the appropriations to be considered by them are appropriations for the whole year. Attention is invited in this connection to sub-sections* (*1*) and (*2*) of section 5 of the Government of India (Commencement and Transitory) Provisions Order, 1936. Under the authority vested in him by these provisions, the Governor has authorised† certain grants on account for the purpose of carrying on the administration. These grants have been merged in the figures for the full year shown in the estimates.

(*b*) It will be observed that subjects have not been classified into "reserved" and "transferred", as that classification is no longer in existence.

(*c*) The numbers given to different heads of account have been wholly changed by the Auditor General with effect from this year. The figures shown in the estimates for 1935–36 and 1936–37 were recorded in the books under different heads but for convenience have been shown under the new heads of account.

(*d*) In accordance with the terminology used in the Government of India Act, 1935, items have been shown as "charged" and "voted" instead of as non-voted and voted. The classification of expenditure as charged and voted follows the provisions of section 78 (*3*) of the Act.

(*e*) Hitherto a separate vote used to be taken for English expenditure. With effect from the current year, expenditure in England is recorded under a separate minor head under each major head and the vote for English expenditure is included in the vote for the subject grant.

(*f*) As a result of provincial autonomy the Government of Bombay have now to deal with several financial matters which hitherto were wholly managed on their behalf by the Government of India. For instance the balances of provincial governments were banked with the Government of India and any temporary fall in the provincial balances during the course of a year was met by the Government of India. With effect from 1st April 1937 a provincial government is responsible for its own balances, and has to arrange for shortage of resources by taking ways and means advances or by issuing Treasury Bills or by loans of a more permanent character. This explains the provision in the estimates for Treasury Bills which, till this year, have had no place in a provincial budget. Further, the Government of India have also handed over to provincial governments various deposit accounts of a provincial character which were formerly borne on the central books. In this category come provident funds, deposits of local bodies, and so on. The estimates for the current year accordingly contain several new heads which are under operation for the first time by the Government of Bombay.

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* 5.—(1) The Governor of each Province may in his discretion from time to time authorise such expenditure from the revenues of the Province as he deems necessary to enable the business of the Provincial Government to be carried on between the commencement of Part III of the new Act and the date on which a schedule of authorised expenditure is authenticated in accordance with the provisions of section eighty of the new Act, or until the expiration of six months from the commencement of Part III of the new Act, whichever first occurs:

Provided that, except with the consent of the Governor-General in his discretion, the expenditure so authorised shall not exceed one-half of the total expenditure from the revenues of the Province in the previous financial year as shown in the revised estimates for that year.

(2) The expenditure authorised under the preceding sub-paragraph shall be included under the appropriate heads in the first estimates of expenditure laid before the Provincial Legislature under section seventy-eight of the new Act, and the provisions of that section and of sections seventy-nine and eighty of that Act shall apply in relation thereto:

Provided that any expenditure so authorised shall, so far as regards moneys paid and liabilities incurred before the date on which a schedule of authorised expenditure is authenticated in accordance with the provisions of the said section eighty, be deemed for all purposes of the new Act to have been duly authorised notwithstanding that it may not be included in the Schedule so authenticated.

† Copies of the schedule specifying these grants were despatched to members of the Legislature in April 1937.

3. *Historical retrospect.*—It would have been useful at this stage to give a picture of the finances of this Presidency from the beginning of the Montagu-Chelmsford reforms up to the introduction of provincial autonomy. In view, however, of the separation of Sind with effect from the 1st April 1936, the figures for the years 1921–22 to 1935–36 are not comparable with those of the current year. The statistical statements and graphs usually presented in the Blue Book have therefore been omitted. Instead, the debt position and the nature of the opening balance of the Bombay Presidency on the commencement of provincial autonomy are commented on in the following paragraphs.

4. *The debt position of Bombay on the commencement of provincial autonomy.*—In brief, the Government of Bombay owed on this date (*a*) on their own account, a sum of 18·44 crores carrying 4½ per cent. to the Government of India and some 4·63 crores to different depositors, largely subscribers to provident funds and (*b*) a sum of nearly 14·73 crores on account of loans advanced to the Improvement Trust and the Bombay Municipal Corporation. This position has been reached as a result of the financial adjustments recommended by Sir Otto Niemeyer and described below.

In the past loans have been taken by the Government of Bombay from the Government of India at various times and these loans have hitherto been repayable over different periods and at different rates of interest. Sir Otto Niemeyer recommended that the loans outstanding against the Government of Bombay on the 1st April 1937 should be consolidated into a single loan and repaid over a period of 45 years at their average rate of interest rounded off to the next lower quarter per cent. Certain comparatively short dated loans amounting to 10·61 crores advanced to the Government of Bombay and re-lent by them to the Bombay Municipal Corporation were to be excluded from this scheme; these latter loans are not therefore considered any more in this note. Further, as explained in paragraph 2 (*f*) above a number of deposit heads have been handed over to the Government of Bombay. The liabilities on account of these deposits carried with them on the 1st April 1937 an exactly equal quantity of assets. Instead, however, of handing over the assets in the form of cash the Government of India decided, in accordance with the scheme of Sir Otto Niemeyer, to hand over only 44 lakhs in cash, of which 30 lakhs have to be kept by Government with the Reserve Bank of India as a minimum balance and 14 lakhs kept in treasuries as what may be described as "till money". Certain loans amounting to about 20 lakhs due to the Government of India were also transferred to the credit of the Government of Bombay. The balance has been utilised for reducing the irrigation debt of the Government of Bombay incurred prior to 1921–22. This debt was not hitherto redeemable; but the balance, after the adjustment referred to above, has been merged in the consolidated debt.

Actuals are not yet available of the decentralised balances utilised in reduction of the irrigation debt as described above. It has been estimated that they amount to 3,99 lakhs. On this assumption the average rate of interest on the debts of the Government of Bombay comes to 4·56 as described below; this rate has to be rounded off to 4½ :—

(In thousands of rupees.)

Item.	Amount as on 1st April 1937.	Rate of interest per cent.	Interest charges in 1937–38.	Average flat rate per cent.
Pre-reform irrigation debt	6,15,64	3·7	....	3·7
Deduct balances available on decentralisation	3,99,37	....	....	....
Net pre-reform irrigation debt	2,16,27	3·7	8,01	3·7
Post-reform debt excluding loans taken on account of local bodies in Bombay City	16,27,94	Varying rates.	80,86	4·97
Three long-dated loans advanced to the Improvement Trust—				
(*a*) 1931–32	34,24	4¼	1,46	
(*b*) 1932–33	7,86	5½	43	
(*c*) 1935–36	3,70,24	3¼	12,03	
Total ..	4,12,34		13,92	3·38
Total consolidated debt ..	22,56,55		1,02,79	4·56

5. *The year 1935–36.*—Before proceeding to consider the nature of the opening balance for the current year, it is necessary to refer briefly to the budgets of the years 1935–36 and 1936–37. The accounts figures available for 1935–36 are for the whole Presidency including Sind, and therefore it would serve little purpose at this stage to analyse them closely. The figures for 1935–36 shown in the estimates are for the Presidency Proper, but they are not accounts figures ; they represent the results of an analysis, worked out as accurately as possible, of the accounts figures for the whole Presidency including Sind. Inasmuch as the debt between Bombay and Sind was allocated with effect from 1st April 1936, the date on which Sind was separated, there are no figures for 1935–36 under XX, Interest, 22, Interest on debt and other obligations, 23, Appropriation for Reduction or Avoidance of Debt, and Debt and Deposits.

The closing balance for the year 1935–36 of the Presidency of Bombay, excluding the share allocable to Sind, was as follows :—

Famine Relief Fund	63¾ lakhs.
Central Road Development Account	41½ ,,
Depreciation Fund of Presses and Distillery ..	5¾ ,,
Loan savings	13¼ ,,
Civil Deposits	0¾ ,,
Deposit account of grant for economic development and improvement of rural areas	5 ,,
Free Balance	18 ,,
	148 lakhs.

In addition, Government held securities of the nominal value of 12 lakhs in the Nasik Distillery Depreciation Reserve.

The closing balance was much larger than was expected at the time of framing the revised estimates and was due to a variety of factors of which not the least important was that land revenue collections improved rapidly at the close of the year 1935–36. Land revenue is a head in which forecasting has always been particularly difficult.

6. *The year 1936–37.*—The budget estimates for 1936–37 contemplated a revenue surplus of just less than half a lakh. Further, on the basis of the revised estimates of 1935–36 and on the assumption that there would be no change in the regulations governing the constitution of the Famine Fund Reserve, it was estimated that the year would close with a cash balance of 65,65, including 63 lakhs of Famine Fund money. In actual fact, however, as explained in the above paragraph, the closing balance of the year 1935–36 unexpectedly improved. On the other hand, in accordance with the Bombay Famine Relief Fund Act which was passed during the year, the fund, instead of being kept, as in previous years, in deposit with the Government of India, was invested in Government of India securities to the extent of 60 lakhs. The monsoon conditions during the year also proved abnormal ; there was scarcity in certain districts and it was not an easy matter to forecast its effect on the estimates with any accuracy. For all these reasons, the accounts of the year, such as are now available, show wide divergence from the budget and revised estimates.

The figures given in the White Book under 1936–37 are figures of revised estimates. These have been retained because the final actuals of the year are not yet available. The actuals so far available, however, indicate that, subject to certain adjustments which are yet to be effected, the revenue surplus of 1936–37 will be between 35 and 40 lakhs, and the closing cash balance of the year will be 1,06,16 of which less than 2½ lakhs belong to the Famine Relief Fund. The closing cash balance has been analysed as below :—

(*a*) Famine Relief Fund	2,35	
(*b*) Central Road Development Fund	41,29	
(*c*) Press Depreciation Reserve Fund	1,69	
(*d*) Nasik Distillery Depreciation Reserve Fund ..	5,05	
(*e*) Provincial Road Fund	3,23*	
(*f*) Other accounts (grants received for specific purposes)	9,40	
(*g*) Undischarged Bombay Development Loan ..	2,47	
(*h*) Free balance	40,68	(See remarks in next paragraph).
	1,06,16	

It must be understood that this analysis is not final and is liable to change as a result of adjustments still to be made by the Accountant General.

7. *The opening balance of the year 1937-38.*—The current year, therefore, begins with an opening balance of 1,06,16. This is a cash balance. In addition to it the Government of Bombay held, on 1st April 1937, some 60 lakhs in Government of India securities belonging to the Famine Relief Fund, 12½ lakhs of securities in the Nasik Distillery depreciation reserve, 30 lakhs minimum deposit with the Reserve Bank of India and 14 lakhs treasury balance. The Famine Relief Fund is available for use only for the purposes specified in the Famine Relief Fund Act. The Distillery Reserve is available for replacement of plant and machinery in the Nasik Distillery. The 30 lakhs in the Reserve Bank and the 14 lakhs in the various treasuries, although the property of the Bombay Government, are not, however, available for use ; under the agreement with the Reserve Bank the minimum balance of 30 lakhs has to be maintained to compensate the Bank for its trouble in doing Government work, and there must always be some "till" money in Treasuries.

8. As explained in the paragraph 6 the cash balance includes the balances of various earmarked funds, such as the Central Road Development Account, the Depreciation Reserve of the Nasik Distillery, etc. The free balance specified in the above analysis is also subject to the liabilities assumed by the Government of Bombay on account of decentralised balances to which reference has been made in paragraph 4 above. These liabilities, which amount to roughly 4·63 crores, consist mostly of deposits of subscribers to provident funds and partly of deposits of local bodies, and civil and judicial deposits. These liabilities will have to be met by the Government of Bombay as and when they fall due. But figures of receipts and disbursements in previous years suggest that there is likely to be no sudden call on any appreciable part of these liabilities in any particular year so that the free balance may be regarded, for practical purposes, as unearmarked money.

9. *The year 1937-38.*—The transactions of the year are estimated to be as follows :—

Revenue Receipts	11,99,55
Revenue Expenditure	12,17,22
Revenue Deficit	−17,67
Capital and debt heads receipts	14,18,07
Capital and debt heads disbursements	14,53,57
Capital and debt heads deficit	−35,50
Closing balance	52,99

It will be observed that the year closes with a revenue deficit of over 17½ lakhs of rupees. This deficit is almost wholly due to certain non-recurrent items of expenditure which Government regard as a legitimate charge against the surplus of last year's account. They have decided that, while their more comprehensive measures of social welfare and the financial measures necessary to enable them to be carried out must wait till next year, a start must be made immediately with the help of last year's surplus. A provision of 10 lakhs has accordingly been made for the improvement of water supply in rural areas and a provision of 1½ lakhs for the development of village industries. Government have also decided that the arrears of land revenue more than one year old, i.e., pertaining to the revenue years other than 1936-37 should, as a special case this year, be remitted. It has been estimated that this will affect land revenue receipts to the extent of 5 lakhs this year and 5 lakhs next year. Among other measures decided by Government are the permanent reduction of land revenue assessments in certain areas (5 lakhs), a change in excise policy as a beginning in the policy of prohibition (2 lakhs), the abolition of grazing fees (5 lakhs) and the provision of Rs. 40,000 as a further grant during the remaining months of this year for the education of the depressed classes. These items involve a recurrent reduction of receipts or increase of expenditure ; and in order to meet them, Government have ordered a lump cut in several heads of expenditure to the extent of roughly 10 lakhs. The details of some of these cuts have yet to be worked out, but in respect of 4½ lakhs, the cut will operate on contingent expenditure and on allowances to officers drawing more than Rs. 75 per month.

H. V. R. IENGAR,
Financial Secretary to Government.

10th August 1937.

MEMORANDUM IN EXPLANATION OF THE FIGURES UNDER EACH MAJOR HEAD OF REVENUE AND EXPENDITURE.

IV, Taxes on Income other than Corporation Tax.

1. Under section 138 (1) of the Government of India Act, 1935, Taxes on Income other than agricultural incomes are to be levied and collected by the Federation but a prescribed percentage of the net proceeds except those relating to Chief Commissioners' Provinces or to taxes payable in respect of Federal emoluments, is to be assigned to the provinces and Federated States, if any, within which the tax is leviable. The Government of India (Distribution of Revenues) Order, 1936, has accordingly fixed the prescribed percentage at 50 and the Government of Bombay is to receive from the Central Government a sum equal to 20 per cent. of the prescribed percentage. But during a first period of 5 years, the whole of such prescribed percentage or such amount as together with any general Budget receipts from the Railways will bring the Central Government's share in the divisible total up to 13 crores, whichever is less, is to be retained by the Central Government. This Government is not likely therefore to receive anything on this account during the current year.

V, Salt.

—	1935–36.	1936–37.	Budget Estimate, 1937–38.
Share of net proceeds assigned to Provinces ..	3	2	2

2. The Salt (Additional Import Duty) Act, 1931, has been extended up to 30th April 1938. This Government has received 2 during 1936–37 as its share of the net proceeds. It is anticipated that 2 will be received on this account in the current year.

VII and 7, Land Revenue.

Revenue.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
(1) Ordinary Revenue	3,71,77	3,23,00	3,30,78
(2) Miscellaneous	4,67	4,80	4,80
(3) Sale proceed of waste lands and redemption of land tax	2,21	1,27	1,66
	3,78,65	3,29,07	3,37,24
Deduct—Land Revenue due to Irrigation ..	—6,09	—6,51	—6,12
Net Total ..	3,72,56	3,22,56	3,31,12
Recoveries on account of survey and settlement charges	3,47	2,75	2,50
Recoveries of overpayments	6	5	7
Collections of payment for services rendered ..	41	40	36
Total, Land Revenue ..	3,76,50	3,25,76	3,34,05
Deduct—Refunds ..	—2,15	—3,00	—4,80
Total ..	3,74,35	3,22,76	3,29,25

Expenditure.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
(1) Charges of Administration	18,92	19,54	18,48
(2) Survey and Settlement	95	1,00	98
(3) Land Records	12,54	12,84	12,65
(4) Assignments and Compensations	13,91	14,41	14,14
(5) Charges in England	47	33	41
Lump reduction	....	....	—50
Lump cut under " Allowances, Honoraria, etc." ..	....	....	—5
Lump cut under " Contingencies "	....	....	—8
Total ..	46,79	48,12	46,03
Charged ..	*14,47*	*14,54*	*14,78*
Voted ..	32,32	33,58	31,25

Revenue.

3. *Ordinary Revenue.*—The receipts recorded under this head are inclusive of the portion of land revenue due to irrigation which is subsequently transferred to the irrigation heads (XVII and XVIII). The increase in the figure for 1935–36 over the figure for 1936-37 and the budget estimate of 1937-38 is due to the large collections of arrears of past suspensions in the concluding months of 1935-36. The decrease in the figure for 1936-37 compared with the budget estimate of 1937–38 is due to the scarcity conditions in a few districts of the Presidency. The current year's budget estimate takes into account the remission, as a special case, of the arrears of land revenue more than one year old and the grant of relief in some areas where the assessment is very high.

4. *Miscellaneous.*—The rise in the figure for 1936-37 and the budget estimate for 1937-38 over the figure for 1935-36 is due to the recovery of fees from the Sind Government for the work done at the Government Photozinco Press on its behalf.

5. *Sale proceeds of waste lands.*—The receipts are of a fluctuating nature depending upon the demand for land.

6. *Recoveries on account of Survey and Settlement charges.*—The decrease in the figure for 1936-37 and the budget estimate for the current year is due to less receipts from city surveys and pot hissa measurement operations.

7. *Refunds.*—The increase in the figure for 1936-37 over the figure for 1935-36 was due to the inclusion of 73 for refunds intended to be made to the khot of Vile Parle in 1936-37. The increase in the current year's budget is due to the provision of the estimated amount of Rs. 1,65,000 to be paid to Sardar Biwalkar in respect of certain inam villages in the Kolaba District in pursuance of the Privy Council judgment.

Expenditure.

8. The major head figure for 1936-37 stands at 48,12 against the figure of 46,79 for 1935-36. The increases are as under:—

(*i*) *Charges of Administration.*—The increase is mainly due to the amount of Rs. 79,000 intended to be paid to the Government of Sind in connection with the betterment charges of the Karachi Town Planning Scheme No. II.

(*ii*) *Land Records.*—The increase is mainly due to larger expenditure under "District charges"—pay of establishment and allowances, honoraria etc. and under "Pot Hissa measurement operations."

(*iii*) *Assignments and Compensations.*—The increase is on account of payment of arrears.

9. The current year's budget estimate under the major head shows a reduction of about three-quarters of a lakh when compared with the figure for 1935–36. The reduction is mainly due to an anticipated saving of 50 from contemplated measures of retrenchment.

VIII and 8, Provincial Excise.

Revenue.

—	1935–36.	1936–37.	Budget Estimate, 1937–38.
Country spirits	1,60,66	1,55,50	1,49,25
Country fermented liquor	72,41	71,50	70,50
Malt liquor	8	9	9
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	28,35	25,55	25,45
Receipts from commercial spirits including denatured spirits and medicated wines	3,35	3,35	3,40
Opium	21,50	21,66	21,53
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	2,20	2,20	2,20
Hemp and other drugs	19,86	19,64	19,48
Receipts from distilleries	27,11	25,90	24,91
Fines, confiscations and miscellaneous ..	89	1,32	79
Recoveries of overpayments	1	2	..
Collection of payments for services rendered	4	26	12
Lump reduction	..	..	—2,00
Total ..	3,36,46	3,26,99	3,15,72
Deduct—Refunds	—2,99	—3,02	—3,03
Total ..	3,33,47	3,23,97	3,12,69

Expenditure.

—	1935–36.	1936–37.	Budget Estimate, 1937–38.
Superintendence	1,12	1,33	1,20
District charges	15,18	15,44	15,45
Distilleries	11,64	12,72	12,20
Cost of opium supplied to Provincial Excise Department ..	2,64	3,64	3,89
Compensations	9,24	8,49	8,27
Charges in England	6	..	..
Lump reduction	..	..	—1,00
Lump cut under "Allowances, Honoraria, etc." ..	..	..	—8
Lump cut under "Contingencies"	..	..	—31
Total ..	39,88	41,62	39,62
Charged ..	*8,20*	*7,57*	*7,26*
Voted ..	31,68	34,05	32,36

Revenue.

10. *Country spirits.*—The fall of 5,16 in 1936–37 is due to a fall in license fees and still-head duty as a result of scarcity in some districts and disturbances in Bombay City. A further decrease of 6,25 has been estimated for in the current year's budget estimate on account of scarcity conditions.

11. *Country fermented liquor.*—The decrease of 91 in the figure of 1936–37 and the estimated further fall of 1,00 in the current year's budget are due to scarcity conditions.

12. *Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).*—The decrease of 2,80 in the figure of 1936–37 compared with the figure of the previous year is due to the falling off in the consumption of foreign liquor (imported as well as Indian-made).

13. *Hemp and other drugs.*—The decrease of 22 in the figure of 1936–37 and the further decrease of 16 in the current year's estimate are due to scarcity conditions.

14. *Distilleries.*—The decrease of 1,21 in the figure of 1936–37 is chiefly due to the reduced consumption of country spirit and the discontinuance of the manufacture and sale of ordinary denatured spirit at the Nasik Distillery from August 1936. The further decrease of 99 in the current year's estimate is mainly due to the anticipated further fall in the sale proceeds of country spirit.

15. *Fines, confiscations and miscellaneous.*—The increase of 43 in the figure of 1936–37 is due to the adjustment of miscellaneous remittances for 1935–36 representing the gain on liquor remaining after payment of the cost price to the distillery contractors in Sind.

16. *Collection of payments for services rendered.*—The increase of 22 in the figure for 1936–37 is due to a credit from the Central Government on account of leave contribution for the establishment employed for the collection of excise duty on sugar and matches for 1934–35 to 1936–37. The estimate for the current year represents the normal provision.

16-A. The current year's budget estimate also provides for a lump reduction of 2,00 due to a change in excise policy. As details have not yet been worked out, it has not been possible to distribute the reduction over the different minor heads.

Expenditure.

17. *Superintendence.*—This minor head includes provision for the Commissioner of Excise, his Personal Assistant and establishment and the Chief Account Officer of Excise and his establishment. The increase of 21 in the figure of 1936–37 is mainly due to the higher expenditure on the Commissioner's pay, as a first grade officer was appointed to the post, the drawal of the leave salary of the Commissioner for 1935–36 in 1936–37, the active touring by the Commissioner, and the entertainment of additional establishment in the office of the Commissioner. The lower provision in the estimate for 1937–38 compared with the figure for 1936–37 is mainly due to the absence of provision for leave salary and anticipated smaller expenditure on allowances.

18. *District charges.*—This head includes the expenditure of the excise staff in the Town and Island of Bombay and the mofussil. The increase of 26 in the figure for 1936–37 is due to increased expenditure under pay of establishment and contingencies.

19. *Distilleries.*—The increase of 1,08 in the figure of 1936–37 over the figure for 1935-36 is mainly due to increased expenditure under contingencies of the Dhadgaon and Nasik distilleries, contribution to the Forest Department on account of establishment charges in the Akrani tract and charges on account of a private distillery at Chowka. The reduced provision in the budget estimate for 1937–38 compared with the figure for 1936–37 is due to anticipated smaller expenditure on contingencies of the Nasik Distillery.

20. *Cost of opium supplied to Provincial Excise Department.*—The increase of 1,00 in the figure of 1936–37 is due to the purchase of opium in 1935–36 having been exceptionally low owing to a carry-over of stock from the previous year 1934–35. The increase of 25 in the current year's estimate is due to a normal year's purchase and an increase of annas 8 per seer in the cost price of opium obtained from the Ghazipur Factory.

21. *Excise Compensations.*—The decrease of 75 in the figure of 1936–37 and the further decrease of 22 in the current year's estimate are due to revised arrangements with certain Indian States for the lease of their Abkari and hemp drugs revenue, and the termination of the Abkari lease with the Sachin State.

21-A. The current year's budget estimate also takes into account a lump saving of 1,00 under the major head, which is anticipated from contemplated measures of retrenchment.

IX and 9, Stamps.

Revenue.

——	1935-36.	1936-37.	Budget Estimate, 1937-38.
A—Non-judicial.			
Stamp duties on bills of exchange, cheques and other commercial documents	19,33	21,09	18,64
Sale of other non-judicial stamps ..	51,43	46,82	48,70
Duty on impressing documents	3,57	3,03	2,43
Fines and Penalties	32	25	25
Miscellaneous	51	70	25
Refunds	—96	—72	—75
	74,20	71,17	69,52
B—Judicial.			
Court Fees—			
Court fees realised in stamps	69,45	74,36	71,21
Refunds	—90	—1,00	—1,00
Fines and Penalties	1	1	6
Miscellaneous	1	1	....
	68,57	73,38	70,27
Total ..	1,42,77	1,44,55	1,39,79

Expenditure.

——	1935-36.	1936-37.	Budget Estimate, 1937-38.
A—Non-judicial.			
Superintendence	29	35	34
Sale of General Stamps	65	67	65
Cost of stamps received from Nasik Depôt ..	19	25	21
	1,13	1,27	1,20
B—Judicial.			
Superintendence	26	34	34
Sale of General Stamps	37	37	38
Cost of stamps	9	10	9
	72	81	81
Lump cut under "Contingencies"	....	....	—3
Total—Voted ..	1,85	2,08	1,98

Revenue.

22. *A—Non-judicial.*—The figure for 1936–37 based on the departmental estimates is less than the figure for 1935–36 by 3,03. This is due to the fact that the revenue from impressed stamp papers, share transfer stamps, unstamped documents, duty on documents voluntarily brought for adjudication, etc., is of a fluctuating nature. The current year's estimate which is less than the figure for the last year by 1,65 has been fixed after making allowance for the bad season in certain districts which is expected to affect transactions.

23. *B—Judicial.*—The figure for 1936–37 is higher than the figure for 1935–36 by 4,81. This is mainly due to the abnormal receipts of 10,00 (on account of probate duty paid in Bombay) which are counterbalanced by lower receipts from sale of court fee stamps. The current year's estimate is less than the last year's figure by 3,11. It is based on the progress of past actuals, after making allowance for the abnormal receipts mentioned above.

Expenditure.

24. The increase in the figure for 1936–37 compared with the figure for 1935–36 is due to the stoppage by the Posts and Telegraph Department of the annual contribution, taken in reduction of expenditure under this head, for work done by this Government in connection with the storage and distribution of postal stamps and postal stationery by the Bombay Stamp Depot, and increased expenditure expected under charges for sale of stamps and cost of stamps supplied from the Central Stamp Stores on the basis of actuals. The increased expenditure on the last two items mentioned above in 1936–37 is not expected in 1937–38. This accounts for the lower estimate for 1937–38 compared with the figure for 1936–37.

X and 10, Forest.

Revenue.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Timber and other produce removed from the forests by Government agency	13,72	12,44	11,25
Timber and other produce removed from the forests by consumers or purchasers	35,51	33,23	28,01
Drift and waif wood and confiscated forest produce	2	2	2
Revenue from forests not managed by Government	11	14	14
Miscellaneous	2,85	2,71	2,75
Total ..	52,21	48,54	42,17
Deduct—Refunds ..	—11	—15	—11
Total ..	52,10	48,39	42,06

Expenditure.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
General Direction	76	84	80
Conservancy and works	8,31	8,22	7,79
Establishments	17,83	18,38	18,36
Interest on capital outlay	93	95	38
Charges in England	1,33	90	86
Loss or gain by exchange	—1	....	....
Lump cut under "Allowances, Honoraria, etc." ..	....	....	—7
Lump cut under "Contingencies"	....	....	—21
Total ..	29,15	29,29	27,91
Charged ..	*5,09*	*5,27*	*4,48*
Voted ..	24,06	24,02	23,43

Revenue.

25. *Timber and other produce removed from the forests by Government agency.*—The decrease (1,28) in the year 1936-37 in comparison with 1935-36 is mainly due to (*a*) the closure of the saw mill at Mandurli and (*b*) the withholding of fresh contracts in Gund range on account of the revision of the Gund working plan.

The further decrease (1,19) in the budget estimate of 1937-38 is due to the continuance of the above conditions, to the curtailment of departmental operations in the Northern Circle and to the fact that additional quantity of sleepers will not be supplied to the M. & S. M. Railway as was done in the previous year.

26. *Timber and other produce removed from the forests by consumers or purchasers.*—The decrease (2,28) in the year 1936-37 is due to (*a*) low prices realised from the sale of royalty trees in the malki lands of the Kolaba Division, (*b*) the termination of long term grass contracts in the Panch Mahals Division and (*c*) the reduction in the areas of closed coupes sold for grass cutting as a result of the reduction in the normal period of closure.

The further decrease (5,22) in the budget estimate of 1937–38 is mainly due to the decision of Government to abolish entirely fees on grazing involving a loss of about 5,00.

27. *Miscellaneous.*—The decrease (14) in the year 1936–37 is due mainly to (*a*) recovery of assessment in 1935–36 from an Indian Chief for land given out for an irrigation scheme, (*b*) the abolition of toll nakas in the Northern and Central Circles and (*c*) the fall in revenue from the Alnavar-Dandeli Railway.

Expenditure.

28. *Conservancy and works.*—The decrease (9) in the year 1936–37 is due to the payment in 1935–36 of bills from the Indian Stores Department for supplies made in 1934–35.

The further decrease (43) in the budget estimate of 1937–38 is due to (*a*) the departmental exploitation of first thinnings in the North Thana Division being restricted to such of the coupes as cannot be sold standing, (*b*) the holding in abeyance of the Gund working plan which is under revision, (*c*) closure of the saw mill at Mandurli in the Kanara Northern Division for want of sufficient work in its vicinity and (*d*) drop in the number of sleeper pieces available from the areas under exploitation in Kanara Northern Division.

29. *Establishments.*—The increase (55) in the year 1936–37 is due to the creation of two temporary appointments of probationers in class I of the Bombay Forest Service and to the fact that a smaller number of officers went on leave in that year than in 1935–36.

30. *Interest on capital outlay.*—As forest is no longer treated as a commercial department, interest has been calculated in 1937–38 on forest capital outlay met from loan funds only. In the years 1935–36 and 1936–37 it was calculated on total forest capital outlay whether met from revenue or loan funds.

31. *Charges in England.*—The decrease (43) in the year 1936–37 is due to a greater number of officers having gone on leave in 1935–36.

XI and 11, Registration.

Revenue.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Fees for registering documents	15,15	14,62	14,62
Fees for copies of registered documents ..	32	32	32
Miscellaneous	14	13	13
Total ..	15,61	15,07	15,07
Deduct—Refunds ..	— 3	— 4	— 4
Total ..	15,58	15,03	15,03

Expenditure.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Superintendence	28	29	30
District charges	5,16	5,28	5,23
Charges in England	15	18	17
Lump cut under " Allowances, Honoraria, etc." ..	....	....	— 1
Lump cut under " Contingencies "	....	....	— 3
Total—Voted ..	5,59	5,75	5,66

Revenue.

32. The decrease of 55 in the year 1936-37 as compared with the figures for 1935-36 is mainly due to scarcity conditions prevailing in some districts since September last.

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XII and 12, Receipts and expenditure under Motor Vehicles Taxation Acts.

Revenue.

—	1935–36.	1936–37.	Budget Estimate, 1937–38.
Receipts under Indian Motor Vehicles Taxation Act ..	13,26	3,75	3,75
Receipts under the Provincial Motor Vehicles Taxation Act	18	33,66	34,50
Deduct—Refunds	—3	—50	—52
Total ..	13,41	36,91	37,73

Expenditure.

—	1935–36.	1936–37.	Budget Estimate, 1937–38.
Charges of collection	6	5,85	6,68
Inspection of Motor Vehicles	99	97	1,08
Compensation to local bodies, etc.	..	6,85	7,39
Charges in England	..	3	4
Lump cut under "Allowances, Honoraria, etc." ..	..	..	—1
Lump cut under "Contingencies"	..	..	—1
Total ..	1,05	13,70	15,17
Charged ..	*2*	*11,80*	*12,98*
Voted ..	1,03	1,90	2,19

Revenue.

33. *Receipts under Indian Motor Vehicles Taxation Act.*—The decrease of 9,51 in the year 1936–37 as compared with the figure for 1935–36 is due to the reduction made in the registration and licence fees after the introduction of the Bombay Motor Vehicles Tax Act, 1935.

34. *Receipts under the Provincial Motor Vehicles Taxation Act.*—The increase in the figure of 1936–37 over 1935–36 is due to the introduction of the Bombay Motor Vehicles Tax Act, 1935. The increase of 84 in the budget estimate for 1937–38 compared with the figure for 1936–37 is due to the increase in the number of motor vehicles.

Expenditure.

35. *Charges of collection.*—The provision on account of the establishment entertained in the Bombay City and the mofussil for the administration of the Bombay Motor Vehicles Tax Act, 1935, and the amount transferred to the Provincial Road Fund under section 9 (*4*) of the Act is made under this head. The increase of 5,79 in the figure for 1936–37 as compared with that for 1935–36 is due

to the provision of 4,73 on account of the Provincial Road Fund and 1,12 on account of the temporary staff employed for the working of the Act. The increase of 83 in the budget estimate for 1937–38 compared with the figure for 1936–37 is due to an increase of 60 in the provision for the Provincial Road Fund and of 23 under establishment.

36. *Inspection of Motor Vehicles.*—The increase of 11 in the budget estimate for 1937–38 compared with the figure for 1936–37 is mainly due to entertainment of additional establishment.

37. *Compensation to local bodies.*—The provision for payment of grants-in-aid to local bodies as compensation for the abolition of tolls under section 9 (*1*) (*a*) of the Bombay Motor Vehicles Tax Act, 1935, is made under this head. The increase of 54 in the budget estimate of 1937–38 compared with the figure for 1936–37 is due to the payment of arrears of compensation to some local bodies for the year 1936–37.

XIII and 13, Other Taxes and Duties.

Revenue.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Taxes on luxuries including taxes on entertainments, amusements, betting and gambling	17,15	19,24	18,42
Receipts from electricity duties	9,69	9,75	10,00
Receipts from tobacco duties	19,00	18,91	18,91
Total ..	45,84	47,90	47,33

Expenditure.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Collection charges	23	23	24
Charges under the Electricity Acts	14	14	14
Charges in connection with tobacco duties ..	14,26	16,88	17,73
Lump cut under "Contingencies"	....	....	—1
Total—Voted ..	14,63	17,25	18,10

Revenue.

38. *Taxes on luxuries, etc.*—The increase in 1936-37 over the figures of 1935-36 is mainly due to the fact that revenue amounting to about 1,15 which should have been credited in the former year was actually credited in the latter year. The figures for 1937-38 are more normal.

39. *Receipts from electricity duties.*—The increase of 6 in the figure for 1936-37 and of 31 in the budget estimate for 1937-38 compared with the figure for 1935-36 is due to increased consumption of electricity.

Expenditure.

40. *Charges in connection with tobacco duties.*—For 1934-35 the net receipts were estimated at 13,23 on which basis the provision for the succeeding year (1935-36) was fixed. The actual receipts of 1935-36 however amounted to 16,76. The excess realisation over the budget provision was not paid during the same year but was adjusted in the succeeding year (1936-37). This explains the large difference between the figures of 1935-36 and 1936-37. The increase in the budget estimate for 1937-38 compared with 1936-37 is due to the provision for arrears for the year 1936-37 payable during the current year.

NOTE ON THE SYSTEM OF CAPITAL AND NON-CAPITAL ACCOUNTS OF IRRIGATION WORKS.

41. Irrigation works are divided into two main categories (1) works for which capital accounts are kept and (2) works for which capital accounts are not kept. All irrigation works, of which it is both desirable and possible to maintain accounts on a quasi-commercial basis, are included in the former category and those for which the maintenance of such accounts is either impossible or unnecessary, either because they produce little or no revenue or because owing to their restricted size, it is not worthwhile examining the returns paid by each individual work, are put under the latter class. The important criterion in the case of a quasi-commercial under-taking is whether the work is remunerative or the reverse and it is, therefore, essential for this class of works to maintain a capital account, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined.

42. The works for which capital accounts are kept are first divided to show (A) Irrigation and (B) Navigation, Embankment and Drainage Works separately, each of which is again sub-divided into (1) Productive and (2) Unproductive Works.

43. The initial expenditure on the construction of an irrigation project for which capital account is kept is charged to the capital account of that project and such further expenditure after its completion as is necessary for the full development of the scheme is also added to that account.

44. The capital invested on the work includes (1) direct charges, i.e., cost of works, establishment, tools and plant and pensionary charges, (2) indirect charges, i.e., capitalised value of abatement of land revenue occupied by works and audit charges, and (3) all arrears of simple interest, if any, i.e., balance of total interest over net revenue. This capital cost is commonly known as " sum-at-charge ".

45. As soon as the work commences to earn revenue, a Revenue Account is opened for it. The revenue derived from the work is credited to that account and annual maintenance charges are debited to it. The difference between the gross revenue earned and the maintenance charges is the net revenue on the work.

46. Turning to the sub-divisions Productive and Unproductive works, it may be observed that if the net revenue from a capital work is expected to repay after ten years from its completion the annual interest charges on the capital invested, i.e., sum at charge, at 6 per cent. or at such other rate as may be fixed by Government from time to time, the work is considered as " Productive ", otherwise it is treated as " Unproductive ". If any work for which a capital account is kept and which is classed as productive fails at any time after the expiry of ten years from its completion in three successive years to yield the relevant return, it is transferred to the unproductive class. Similarly if a work though classed as unproductive succeeds in yielding for three successive years the relevant return prescribed for a productive work it is tranferred to the productive class.

The same principle would apply to all extensions and improvements of an existing work.

47. The capital expenditure on irrigation works is booked in the accounts under one major head, viz., " 68, Construction of Irrigation, Navigation, Embankment and Drainage Works ". Funds for these works may be provided from ordinary revenues, Famine Fund or from other sources outside the revenue of which the most important is loans, but the expenditure is booked under one major head " 68 " only. This major head is, however, intended to include only expenditure incurred from sources outside the revenue and it is therefore necessary to deduct from this head the capital expenditure defrayed from general revenues and to show it in the revenue section of the accounts. There will thus be two deductions in lump sums at the foot of the account of the major head " 68 ", and the amounts thus deducted from this head are booked, without details of works under the major head " 19-A—Financed from Famine Relief Fund " and " B—Financed from ordinary Revenues " according to the source from which funds are provided. The head " 19 ", is therefore, purely a transfer head. The net total of the major head " 68 ", after the deductions above referred to have been made, represents that

portion of the capital expenditure on irrigation works which is financed from sources outside the ordinary revenues.

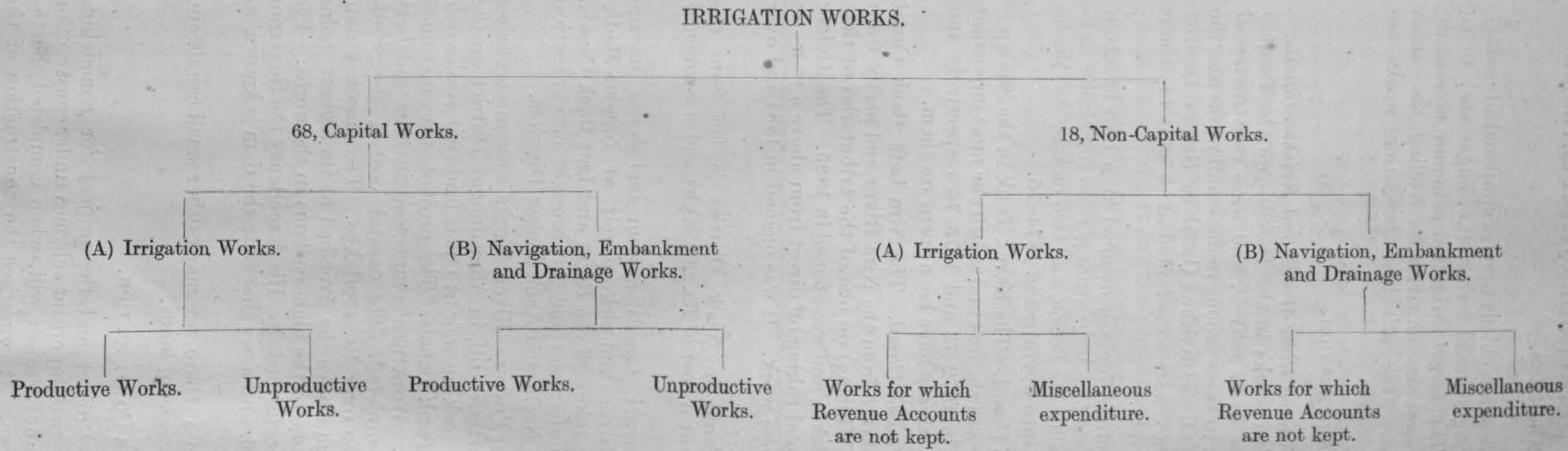
48. The revenue derived from irrigation works for which capital accounts are kept and the annual expenditure on maintenance and working expenses on those works are respectively credited and debited to the revenue account of those works under a separate Revenue head " XVII—Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept ", the divisions and sub-divisions of this account also being the same as those under the corresponding capital expenditure head " 68 " mentioned above.

49. In the budget estimates of revenue for Irrigation Works under the above mentioned head " XVII ", the working expenses and maintenance charges of capital works are shown by a *minus* entry under gross revenue in order to show the estimated NET revenue, as the essential matter financial is the net, and not gross revenue. Although these working expenses are shown under the receipt head, they are, of course, treated in all respects as ordinary expenditure, they are subject to the same rules and conditions and, as in the case of other outlay, are included in the demand for grants.

50. There is one more *minus* entry to be made in the budget estimates of revenue under the head " XVII " before the net revenue is shown and that is the " refunds of revenue ".

51. The interest on capital expenditure met from ordinary revenues is shown under the head " 17—Interest on works for which Capital Accounts are kept ".

52. With reference to the second division of irrigation works, viz., works for which *capital accounts are not kept*, it may be observed that this division includes a very large number of works which, while collectively of great importance, are individually too small to make it worthwhile to maintain separate accounts for each. All expenditure upon such works—whether upon the construction of new works or upon the extensions or improvements, maintenance or repairs of existing works—is accounted for under one major head "18—Other Revenue Expenditure ". Since the works under this class are on a non-commercial basis and no capital accounts are kept for them there is no object in treating maintenance charges as a *minus* entry under revenue from these works as in the case of quasi-commercial works, and, therefore, they are shown under the expenditure head " 18 ". The only comparison here possible is that between the gross revenue (shown under revenue head XVIII) and the total expenditure of all kinds. In this division is also booked, under a separate sub-head " Miscellaneous expenditure ", all expenditure upon the preliminary surveys of new projects and also the cost of famine surveys required for the preparation of the Famine programme. (The works in this division are financed from ordinary revenues of the year. Those works which have a protective aspect as well as surveys for the preparation of famine programme may be financed from the Famine Relief Fund.) The whole of the expenditure on all works under this class is, however, to be booked in the first instance under one major head " 18 " mentioned above without reference to the source from which the funds are provided and it is necessary, therefore, as in the case of the major head " 68 " for capital works, to deduct at the foot of the account of the major head " 18 " a lump sum showing the amount financed from the Famine Relief Fund, the residue representing the amount financed from ordinary revenues. The amount deducted from this head is booked without details under a separate major head "18 (1) Other Revenue Expenditure financed from Famine Fund " which is merely a transfer head. The revenue earned by this class of works is shown under the Revenue head "XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept " and the refunds of revenue are deducted from the gross receipts in order to show the net revenue for the works.



Definitions 1.—"*Capital Works*" are works for which capital and revenue accounts are kept on a quasi-commercial basis. The capital expenditure is accounted for under the head '68' and funds for the works are provided from three sources (1) Ordinary Revenues, (2) Famine Fund and (3) Loans or accumulated Surplus revenue. Revenue realised from them is credited to the head 'XVII'.

2.—"*Non-Capital Works*" are works for which individually neither capital nor revenue accounts are kept because they produce little or no revenue owing to their restricted size. The expenditure on these is accounted for under the head '18'. Any revenue realised from them is credited to the head 'XVIII'.

NOTE SHOWING THE MAIN IRRIGATION WORKS COMPLETED AND IN PROGRESS.

53. Cultivation in this Presidency depends chiefly upon rainfall and advantage is taken of irrigation mainly for growing valuable crops (i.e. sugarcane) or to counteract the effects of drought. The larger irrigation schemes necessarily involve the construction of storage reservoirs on rivers for feeding the canals supplying water to the irrigated areas. The principal irrigation works are mentioned below.

Works in operation.

54. *Lower Panjhra River Works, Kadwa River Works and Krishna Canals.*—The oldest of the Government irrigation works in the Deccan are the Panjhra River Works in Khandesh. They date from 1851-52 and were constructed at a cost of about 5 lakhs of rupees. Next to these among many small works are the Kadwa River Works in Nasik District and the Krishna Canal in Satara District which came into operation in 1869. They were constructed at a cost of about Rs. 10½ lakhs and Rs. 9½ lakhs respectively.

55. *Mutha Canals.*—The Mutha Canals were constructed at a cost of about 65½ lakhs of rupees. This system consists of a large storage reservoir called Lake Fife, on the Mutha River at Khadakwasla near Poona, and two canals, the Mutha Right and Left Bank Canals. It came into operation in 1874–75.

56. *Ekruk Tank and the Hathmati Canal.*—The Ekruk Tank in the Sholapur District and the Hathmati Canal (which was the first and is still the most important work in Gujarat) came into operation in 1872–73 and 1873–74 respectively and about 13½ and 13¼ lakhs of rupees respectively have been spent on them.

57. *Nira Left Bank Canal and Gokak Canal.*—The Nira Left Bank Canal in Poona District, receives its supply partly from the Nira River and partly from the reservoir at Bhatgar (called Lake Whiting) on one of the tributaries of that river. It was built at a cost of Rs. 66½ lakhs and was opened in 1885. The Gokak Canal in Belgaum District is a small canal taking off direct from above a weir on the Ghataprabha River without a storage work. It was opened in 1884 and over Rs. 14½ lakhs have been spent on it.

58. *Girna Canal.*—The Girna Canal in Nasik District is fed from the Chankapur Tank. It was constructed at a cost of Rs. 20½ lakhs and was opened for irrigation in 1909.

59. *Godavari Canals.*—The Godavari Canals system includes a storage reservoir (Lake Beale) on the Darna River and pick-up weir at Nandur-Madhmeshwar on the Godavari from which take off the Right and Left Bank Canals. This project has cost about 105 lakhs of rupees and was brought into operation in 1912. The canals irrigate lands in Nasik and Ahmednagar Districts.

60. *Pravara River Works.*—The Pravara River Works system comprises (*i*) a storage reservoir, called Lake Arthur Hill, in Ahmednagar District on the Pravara River at Bhandardara, (*ii*) a pick-up weir at Ojhar and (*iii*) two canals named the Pravara Right and Left Bank Canals. The project was sanctioned by the Government of India in 1907. Work was commenced in 1908 and both the dam and the canals have been completed. The capital cost of the whole scheme including the dam, amounts to over Rs. 150 lakhs. The masonry dam of the storage reservoir is 274 feet high above the river bed at its highest point and about 1,600 feet in length. It is one of the highest dams in the world. The opening ceremony of this dam was performed by His Excellency the Governor of Bombay on the 10th December 1926, and since that date the dam is known as "Wilson Dam".

In addition to the above schemes there are many other small canals and tanks which collectively irrigate large areas of lands.

Works under Construction.

61. The Nira Right Bank Canal Project and the project for remodelling the Nira Left Bank Canal are the only two important schemes under construction at present. The Nira Right Bank Canal Project will, when completed, be the largest work of the kind in the Deccan. It comprises the construction of the

Nira Right Bank Canal, 106½ miles in length, passing through Satara and Sholapur Districts and Phaltan State, and a large dam at Bhatgar on the Yelwandi River, known as the Lloyd Dam, which has been built to replace the old one mentioned above under the Nira Left Bank Canal, to increase the storage supply for both the canals, viz., the old Nira Left Bank Canal and the new Nira Right Bank Canal. Work on the construction of the new dam has been finished and that on the canal is approaching completion. Irrigation commenced under the new canal with effect from the year 1924–25. The sanction in the year 1924 to the work of remodelling the Nira Left Bank Canal and to the construction of a new dam at Vir marks the final stage of the series of schemes proposed for the complete development of irrigation in the Nira Valley. The scheme for remodelling the Nira Left Bank Canal will enable to irrigate an additional area of 19,000 acres. The construction of the Vir Dam, estimated to cost about a crore of rupees, has, however, now been abandoned as it is considered that by the economical distribution of the available quantity of water the existing storage at Bhatgar will be sufficient to meet all the irrigational requirements in the Nira Valley both on the old Nira Left Bank Canal and the new Right Bank Canal. The Nira Right Bank Canal Project and the project for remodelling of the Nira Left Bank Canal are estimated to cost Rs. 520·66 lakhs including direct and indirect charges and an expenditure of about Rs. 487·66 lakhs has been incurred to the end of 1935–36. The expenditure in 1936–37 was about Rs. 2·65 lakhs.

XVII, Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.

Revenue.

62. The revenue derived from irrigation works for which capital accounts are kept is classified under two heads, viz. (*a*) direct receipts, and (*b*) that portion of the land revenue which is credited to irrigation. The former head (*a*) includes the sale proceeds of water supplied for irrigational and non-irrigational purposes, the sale proceeds from canal plantations and other canal produce (e.g., wood and grass), etc., while the latter head (*b*) represents the irrigation share of land revenue.

The working expenses of the works for which capital accounts are kept are deducted from the total receipts under the two heads mentioned above (which total receipts are termed "gross revenue") in order to show the "net revenue" earned.

63. The figures of revenue for the years 1935–36 and 1936–37 and the budget estimate for the year 1937–38 are shown below :—

——	1935–36.	1936–37.	Budget Estimate, 1937–38.
Direct receipts	27,45	27,65	28,06
Portion of land revenue due to irrigation ..	22	23	22
Gross Revenue	27,67	27,88	28,28
Deduct—Working Expenses*	—16,53	—15,03	—13,86
Net revenue ..	11,14	12,85	14,42

In comparison with the figures for 1935–36 and 1936–37, the budget estimate of gross revenue for 1937–38 shows an increase of 61 and 40 respectively. The increase is due to the advent of the sugar factories.

In comparison with the figures for 1935–36 and 1936–37, the estimate of "Working Expenses" for 1937–38 shows a fall of 2,67 and 1,17 respectively. The decrease is partly due to the reduction in the share of establishment charges calculated on a *pro-rata* basis debitable to this head and partly to a reduction in the amount provided for expenditure on repairs to irrigation works this year.

64. The provision for 1937–38 under the head XVII—Working Expenses has been distributed as under :—

——	Voted.	*Charged.*	Total.
Works	1,61	....	1,61
Repairs	5,76	....	5,76
Establishment—			
Ordinary on *pro-rata* basis	2,63	*70*	3,33
Special	2,79	....	2,79
Pensionary charges	21	*6*	27
Tools and Plant (Ordinary)	11	....	11
Lump cut under "Allowances, Honoraria, etc." ..	−1	....	−1
Total ..	13,10	*76*	13,86

*	1935-36.	1936-37.	1937-38.
Charged ..	*1,22*	*95*	*76*
Voted ..	15,31	14,08	13,10

For the purpose of obtaining the vote of the Legislative Assembly, all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under "50—Civil Works" *vide* "Note on the budget provision and final debit of expenditure on Public Works Department establishment and tools and plant charges". Accordingly out of the total votable amount under the head "XVII", the provisions of 2,63 and 11 for ordinary establishment and tools and plant charges, respectively, have been included in the demand under the head "50—Civil Works" (Demand No. 23) and the residue viz., 10,36 has been included in Demand No. 8, Irrigation.

XVIII, Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.

Revenue.

—	1935–36.	1936–37.	Budget Estimate, 1937–38.
	7,24	7,52	7,08

65. The increase of 28 in the figure for 1936-37 compared with that for 1935-36 is due to the increase in the portion of land revenue due to irrigation partially counterbalanced by a reduction under water rates. The decrease of 44 in the 1937-38 estimate compared with the 1936-37 figure is mainly under the portion of land revenue due to irrigation for which the estimate for 1937-38 has been based on the 1935-36 figure.

17, Interest on Works for which Capital Accounts are kept.

Expenditure.

—	1936-37.	Budget Estimate, 1937-38.
Interest on capital outlay on Irrigation Works—*Charged* ..	*41,89*	*42,03*

66. Under Rule 24 of the Devolution Rules under the Government of India Act, 1919, the capital sum spent upon the construction of productive and unproductive irrigation works, and of other works financed from loan funds was treated as an advance made to the Local Government from the revenues of India. This advance carried interest at the rate of 3·3252 per cent. per annum in the case of outlay incurred up to the end of 1916–17, and at 5·1979 per cent. per annum in the case of outlay incurred from 1917–18 to 1920–21. It is estimated that the amount to be repaid on account of this debt on 31st March 1937 under the financial settlement following the Niemeyer Report will be 4,17,09 (see paragraph 80). Since 1921–22 capital expenditure on irrigation has been met from loans raised for general purposes and the amount of interest payable on these loans is also provided under the same head. The repayment of the old debt referred to above or of the subsequent borrowings do not affect the head "17—Interest" which is merely a *pro forma* head to indicate the interest liabilities on irrigation capital met from revenues, the credit of the amount shown as expenditure under this head being taken by deducting the same amount from the expenditure shown under the head "22—Interest".

The figure for 1936–37 and the budget estimate for 1937–38 are framed as follows :—

—	1936-37.	Budget Estimate, 1937-38.
(1) Interest charges at 3·3252 per cent. on the capital outlay of 4,93,31 on Irrigation Major Works to the end of 1916–17 ..	16,40	16,40
(2) Interest charges at 4·98 per cent. on capital outlay of 1,25,18 on Irrigation Major Works for the years 1917–18 to 1920–21 ..	6,23	6,23
(3) Interest charges at 3·3252 per cent. on capital outlay of 84,69 on Minor Works now brought under "68, Capital Works" to the end of 1916–17	2,81	2,81
(4) Interest charges at 4·98 per cent. on capital outlay of 3,24,26 on Irrigation Works from 1917–18 to 1934–35	16,15	16,15
(5) Interest charges at 4·98 per cent. on the capital outlay of 4,46 on Irrigation Works in 1935–36	22	22
(6) Interest charges at 4·98 per cent. on half the estimated capital outlay of 3,25 on Irrigation Works in 1936–37	8	....
(7) Interest charges at 4·98 per cent. on the estimated capital outlay of 3,25 on Irrigation Works in 1936–37	....	16
(8) Interest charges at 4·98 per cent. on half the estimated capital outlay of 2,52 on Irrigation Works in 1937–38	....	6
Total ..	41,89	42,03

18, Other Revenue Expenditure financed from Ordinary Revenues (Public Works Department).

Expenditure.

—	1935–36.	1936–37.	Budget Estimate, 1937–38.
Gross expenditure	4,60	4,42	3,71
Deduct—Amount financed from the Famine Relief Fund	....	....	....
Net amount charged to ordinary revenue ..	4,60	4,42	3,71
Charged ..	*30*	*21*	*14*
Voted ..	4,30	4,21	3,57

67. In comparison with the figures for 1935–36 and 1936–37 the budget estimate for the current year shows a decrease of 89 and 71 respectively. This is mainly due to a reduction in the share of ordinary establishment charges calculated on a *pro-rata* basis debitable to this head.

68. The budget estimate for 1937–38 has been distributed as under :—

—	Voted.	*Charged*	Total.
Works	....	....	....
Extensions and Improvements	21	....	21
Other charges	....	....	....
Repairs	2,41	....	2,41
Establishment—			
Ordinary on *pro-rata* basis	47	13	60
Special	37	....	37
Pensionary charges	4	1	5
Tools and Plant (Ordinary)	4	....	4
Grants-in-aid	3	....	3
	3,57	14	3,71

As explained in the last paragraph under the head " XVII ", all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under " 50, Civil Works ". Out of the total votable amount of 3,57 the provisions of 47 and 4 for ordinary establishment and tools and plant charges respectively have therefore been included in the demand under the head " 50, Civil Works " (Demand No. 23) and the residue, viz. 3,06, has been included in Demand No. 8, Irrigation.

18, Other Revenue Expenditure financed from Ordinary Revenues—A-Irrigation Works—Civil—Expenditure.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Grants for minor irrigation works (including maintenance and repairs)	56	98	62
Deduct—Amount financed from the Famine Relief Fund	—54	....	....
	2	98	62
Charged ..	....	*1*	....
Voted ..	2	97	62

69. The increase of 42 in the gross figure for 1936-37 compared with that for 1935-36 is due mainly to minor Irrigation works undertaken as scarcity works in the Panch Mahals district. No part of the expenditure in 1936-37 was met from the Famine Relief Fund.

70. The 1937-38 estimate of 62 is made up as follows :—

(a) Maintenance and Repairs.

Grants for repairs to minor irrigation works in charge of the Revenue Department :—

Northern Division	11	20
Southern Division	..	
Central Division	9	

(b) Works.

Works in progress	27	40
Repairs	13	
Establishment, pensionary and tools and plant charges		2

(c) Establishment.

Special survey establishment	..
Total ..	62

This figure shows slight variation from the gross figure of 1935-36, and calls for no remarks.

18 (1), Other Revenue Expenditure financed from Famine Relief Fund.

Expenditure.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
18, Other Revenue Expenditure financed from Ordinary Revenues—(Public Works).. ..	....	....	....
Do. (Civil)	54	....	....
Total ..	54	....	....
Charged ..	*3*	....	....
Voted ..	51	....	....

71. This head shows the expenditure, provided from the Famine Relief Fund, on irrigation works for which capital accounts are not kept. The whole of the expenditure on all such works is booked in the first instance under the major head "18, Other Revenue Expenditure financed from Ordinary Revenues," without reference to the source from which the funds are provided and the amount financed from the Famine Relief Fund is deducted in a lump sum at the foot of the account under that head. The amount thus deducted under the head "18" is booked, without details, under this major head. No amount is available for withdrawal in the last and the current years from the Famine Relief Fund for expenditure on such works.

19, Construction of Irrigation, Navigation, Embankment and Drainage Works.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
B. Financed from ordinary revenue (Voted) ..	....	....	1

72. See paragraph 47 of the Note on the system of capital and non-capital accounts of irrigation works. The estimate for 1937-38 corresponds with the deduct entry under "68—Construction of Irrigation, Navigation, Embankment and Drainage Works" at page 332 of the civil budget estimates. It is on account of maintenance of Victoria Tank in the Poona Irrigation Division for which expenditure was in previous years debited to "68" but is correctly debitable to "19".

XX and 22, Interest.

Revenue.

—	1936–37.	Budget Estimate, 1937–38.
(1) Interest on loans to Presidency Corporations	84,96	67,69
(2) Interest on other loans and advances by the Provincial Government	7,78	7,19
(3) Interest on arrears of revenue	50	50
(4) Interest realised on investments of Provincial balance ..	....	29
(5) Miscellaneous	14	6
	93,38	75,73
(6) *Deduct*—Refunds	—2	—2
Total ..	93,36	75,71

Expenditure.

—	1936–37.	Budget Estimate, 1937–38.
A—Interest on ordinary debt.		
(1) Discount on Treasury Bills	....	6
(2) Interest on expired loans	63	....
(3) Management of debt .. .. } (4) Brokerage, Commission, etc. .. .. .. }	1	....
(5) Interest on consolidated debt	1,18,86	1,01,38
(6) Interest on loans to Presidency Corporations excluding those included in the consolidated debt	70,87	53,35
	1,90,37	1,54,79
B—Interest on Unfunded Debt.		
(7) State Provident Funds	....	14,17
C—Interest on other Obligations.		
(8) Interest on Charitable and other Funds	....	45
Total ..	1,90,37	1,69,41
(9) *Deduct*—Interest transferred to "10, Forest"	—95	—38
(10) *Deduct*—Interest on Irrigation Works, transferred to "17, Interest"	—41,89	—42,03
(11) *Deduct*—Interest on commercial undertakings	—9	—9
(12) *Deduct*—Interest portion of equated payment on account of commuted value of pensions	—3,52	—3,66
Net Total—*Charged* ..	*1,43,92*	*1,23,25*

Revenue.

73. Interest received by the Local Government on advances and loans made through the Provincial Loans and Advance Account (to agriculturists, local bodies, Presidency Corporations, etc.) is credited to "XX, Interest".

74. (1) *Interest on loans to the Presidency Corporations.*—The decrease of 17,27 in the current year's budget compared with the last year's figure is due to

the transfer to the Government of India on 31st March 1937 of the outstandings of the Bombay Port Trust loans, and to the reduction in the previous advances outstanding with the Bombay Municipality.

75. (2) *Interest on other loans and advances by the Provincial Government.*—The decrease of 59 in the current year's estimate compared with the figure for 1936–37 is due to reduction in the advances outstanding with municipalities, etc.

76. (5) *Miscellaneous.*—The estimates under this item are of a fluctuating nature and are based on the past and current actuals.

Expenditure.

77. The following charges are debited to the head " 22, Interest on debt and other obligations " :—

(*a*) Interest and discount on permanent loans, treasury bills and other floating loans and the charges for management, brokerage, commission and advertisement, etc., in respect of such debt.

(*b*) Interest payable to the Central Government on advances taken from them.

(*c*) Interest on the balances in the Provident Funds and educational and charitable funds which have been decentralised.

Credit is given to this head under the divisions :—

(*i*) " *Deduct*—Interest transferred to Forest Department " for the amount shown as expenditure under the head " 10, Forest ". (*See* paragraph 30 above).

(*ii*) " *Deduct*—Interest on irrigation works ", transferred to the head " 17, Interest on works for which capital accounts are kept ".

(*iii*) "*Deduct*—Interest on commercial undertakings (Dapuri Workshops)".

(*iv*) " *Deduct*—Interest portion of equated payments out of revenue " provided under " 55, Superannuation, Allowances, etc. in respect of the commuted value of pensions ".

78. (1) *Discount on Treasury Bills.*—As a consequence of provincial autonomy, provincial Governments are themselves responsible for their ways and means operations and not the Central Government as hitherto. Treasury Bills are to be issued for the first time this year to meet temporary deficiencies in the capital and debt sections.

79. (2) *Interest on expired loans.*—The 1936–37 figure represents the unclaimed interest payable on the outstanding Bombay Development loan. It is expected that no interest will be payable on that account in 1937–38.

80. (5) *Interest on the consolidated debt.*—On the introduction of provincial autonomy certain balances of a provincial character hitherto banked with the Government of India will be transferred to the Bombay Government. The following statement shows the estimated amounts of these decentralised balances :—

Endowments	9,12
Savings Bank deposits (Provident Funds)	3,24,03
Deposits of Local Funds	37,11
Civil Deposits	93,07
Advances Repayable	8
Suspense	1
Total, Credit balance	4,63,42
*Deduct—Credits for loans owed to the Government of India and to be transferred to Bombay	—20,05
Net Balance	4,43,37
Minimum balance to be kept in the treasuries and the Reserve Bank	—44,00
Balance available for cancelling old irrigation debt ..	3,99,37

* Made up for the most part as follows :—

Vehar Water Works	13·3 lakhs.
Loans to Government servants	2·6 „
Advances	4·1 „

The Bombay share of the old irrigation debt was 6,15,64 out of which an amount of 3,99,37 is expected to be repaid from the decentralised balances mentioned above. The balance of that debt and other subsequent borrowings will be consolidated. The amount of the consolidated debt and the interest thereon will be as shown below :—

Head.	Debt outstanding on 1st April 1937.	Rate of interest.	Annual interest charges (during 1937–38).	Average flat rate of interest.
		Per cent.		Per cent.
I. Old irrigation debt less balance of 3,99,37 available on decentralisation	2,16,27	3·7	8,01	3·7
II. Debt of Government incurred from 1921–22	16,27,94	Varying rates.	80,86	4·97
III. Three long dated loans of the Bombay Municipal Corporation for its improvement purpose—				
(a) 1931–32	34,24	4¼	1,46	....
(b) 1932–33	7,86	5½	43	....
(c) 1935–36	3,70,24	3¼	12,03	....
IV. Total of III	4,12,34	....	13,92	3·38
Grand Total of I, II and IV or the consolidated debt	22,56,55	....	1,02,79	4·56

In accordance with paragraph 12 (*e*) of the Government of India Resolution on the Niemeyer Report printed at pages 570–577 of the *Bombay Government Gazette*, Part I, dated 1st April 1937, the rates will be rounded down to the next lower quarter per cent. The rate on the consolidated debt will therefore be 4·5 per cent.

81. The reduction of 17,48 in the estimate for 1937–38 compared with the figure for 1936–37 is due to an amount of 3,99,37 out of the old irrigation debt having been repaid from decentralised balances on 31st March 1937 (13,09) and to the average of the rates in force in 1936–37 on loans taken by Government from 1921–22 being higher than the rate of interest payable in 1937–38 on the consolidated loan (8,82) counterbalanced by an increase (4,43) due mainly to the inclusion in the consolidated debt of the three long dated loans of the Bombay Municipal Corporation.

82. (6) *Interest on loans to Presidency Corporations excluding those included in the consolidated debt.*—The reduction of 17,52 in the estimate for the current year compared with the figure for 1936–37 is due to the outstanding loans of the Bombay Port Trust having been taken over by the Government of India on 31st March 1937 (15,49) and to the repayments made in 1936–37 (2,03).

83. (7) and (8) *Interest on Unfunded Debt, State Provident Funds and Interest on Charitable and other Funds.*—The 1937–38 estimates are on account of new liabilities as a result of decentralisation of balances mentioned in paragraph 80.

84. (9) *Deduct—Interest transferred to " 10, Forest ".—See* paragraph 30 above.

85. (10) *Deduct—Interest on irrigation works transferred to " 17, Interest ".*—The figures are explained under " 17, Interest on works for which capital accounts are kept ".

86. (12) *Deduct—Interest portion of equated payment on account of commuted value of pensions.*—See paragraph 257 under " 83—Payments of commuted value of pensions ".

23, Appropriation for Reduction or Avoidance of Debt.

Expenditure.

—	1936–37.	Budget Estimate, 1937–38.
(A) Other Appropriations	18,25	15,14
(B) Transfers—*Deduct*	....	—10,93
Total—*Charged* ..	*18,25*	*4,21*

87. The minor head "Other Appropriations" is intended for the record of appropriations from revenue for reduction or avoidance of debt other than specific appropriations for regularly constituted Sinking Funds. The consolidated debt mentioned in paragraph 80 under the head "22" will now be repaid by half-yearly equated instalments of principal and interest in 45 years. The principal portion thereof is debited to the head "23".

88. The budget estimate of 15,14 for the current year has been worked out on this basis. The decrease of 3,11 in the current year's estimate compared with the figure for the last year is due to a reduction of 7,80 in repayment charges as a result of the weighted average of the periods on which repayment of loans was calculated in 1936–37 being lower than the period adopted for the repayment of the consolidated debt in 1937–38, counterbalanced by increased provision of 4,69 required under this head in 1937–38 for repayment of the outstandings of the old irrigation debt, loans borrowed for commuted value of pensions, and for payments to retrenched personnel, and the long dated loans of the Bombay Municipal Corporation, on account of their inclusion in the consolidated debt.

89. *Transfers—Deduct.*—Loans have been utilised for expenditure under "83—Payments of commuted value of pensions" and "85—Payments to Retrenched Personnel". The expenditure debited to "83" is being written back to revenue by equated instalments of principal and interest over a period of 15 years by debit to "55" and by credit of the principal portion to the capital head "83" and of the interest portion to "22". The expenditure under "85" is being written back to revenue by equal instalments of principal over periods of five years by debit to "55" and credit to "85". The inclusion of the loan utilised for expenditure under "83" and "85" in the consolidated debt results in the provision for the repayment of these loans under "23" also. In order to minimise the effect of this double debit under revenue section, i.e., under "23" and "55" an adjustment entry is made whereby an amount equal to the instalment of principal appearing under the heads "83" and "85" is debited to the head "Miscellaneous Government Account" under "Debt, Deposits and Advances" section with a corresponding credit by a deduct entry under "23". A similar adjustment is also made to utilise the principal portions of the equated instalments paid by the Bombay Municipal Corporation towards repayment of its loans included in the consolidated debt as they are credited in the first instance under the head "Loans and Advances by the Provincial Government" (Receipt side) in the Debt, Deposits, Advances and Remittances section.

25, General Administration.

Expenditure.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
A—Heads of Provinces.			
Salary of the Governor	1,19	1,20	1,20
Sumptuary allowance of the Governor	25	25	25
Staff and Household of the Governor	4,39	4,27	4,67
Secretarial staff of the Governor	72	66	92
Expenditure from Contract allowance	1,08	1,08	1,08
Tour expenses	1,04	92	92
Ministers	2,35	2,41	2,14
Total, Heads of Provinces ..	11,02	10,79	11,18
B—Legislative Bodies.			
Provincial Legislative Assembly	2,15	1,45	2,65
Provincial Legislative Council	..	..	45
Elections for Legislatures	1,37	5,63	3
Total, Legislative Bodies ..	3,52	7,08	3,13
C—Secretariat and Headquarters Establishments.			
Civil Secretariat	15,74	15,54	16,35
Public Service Commission	..	..	88
Director of Land Records	10	33	33
Local Fund Audit Establishment	2,11	2,11	2,09
Total, Secretariat and Headquarters Establishments ..	17,95	17,98	19,65
D—Commissioners.			
Commissioners	3,08	3,00	3,07
Total, Commissioners ..	3,08	3,00	3,07
Carried over ..	35,57	38,85	37,03

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Brought forward ..	35,57	38,85	37,03
E—District Administration.			
General Establishments	7,88	8,00	7,70
Sub-Divisional Establishments	19,88	20,23	20,05
Other Establishments	34,05	34,32	34,20
Total, District Administration ..	61,81	62,55	61,95
F—Miscellaneous			
Discretionary grants by Heads of Provinces, etc. ..	25	25	25
Miscellaneous	..	..	1
Total, Miscellaneous ..	25	25	26
Charges in England—			
Secretary of State for India	17	37	48
High Commissioner for India	4,07	4,08	2,96
Total, Charges in England ..	4,24	4,45	3,44
Lump cut under "Allowances, Honoraria, etc." ..	..	..	—62
Lump cut under "Contingencies"	..	..	—16
Grand Total ..	1,01,87	1,06,10	1,01,90
Charged ..	*23,93*	*23,43*	*23,42*
Voted ..	77,94	82,67	78,48

90. *Staff and Household of the Governor.*—The increase in the budget estimate of 1937-38 over the figures for 1935-36 and 1936-37 is mainly due to the provision of 30 made in the current year for the purchase of motor cars for the new Governor. The decrease in the figure for 1936-37 compared with that for 1935-36 was mainly due to less expenditure having been incurred on the furnishings of Government houses in that year.

91. *Secretarial Staff of the Governor.*—This minor head records the expenditure on the Private Secretary to His Excellency the Governor and his establishment of past years. The decrease in 1936-37 compared with the figure for 1935-36 was due to less expenditure on the pay of establishment and contingencies in 1936-37. The increase in the budget estimate of 1937-38 is mainly under pay of officers due to higher rate of pay drawn by the Secretary to the Governor, the addition of a new post of Assistant Secretary and the grant of special pay to an A.D.C. for assisting the Governor's Secretary.

92. *Tour expenses.*—The increase in expenditure in 1935-36 was due to more extensive touring that year.

93. *Ministers.*—The increase of 6 in the figure for 1936-37 over that for 1935-36 was mainly due to extensive touring by the Ministers. The budget estimate for 1937-38 includes provision for pay and travelling allowance of the Ministers, their Parliamentary Secretaries, their establishment and also for the purchase of seven cars for the Ministers. The reduced budget provision is due to the lower salaries proposed to be accepted by the Ministers.

94. *Provincial Legislative Assembly.*—This corresponds to the Bombay Legislative Council of the past years. The reduction of 70 in the figure for 1936-37 compared with that for 1935-36 was due to there being no session of the Legislative Council in February and March 1937. The increase in the budget estimate of 1937-38 is due to the creation of the post of an Assistant Secretary, increase in the establishment required for the Assembly Office, additional provision for travelling allowance in view of the considerable increase in the number of M. L. A.s and additional provision for the purchase of books for the library and furniture partially counterbalanced by reduced provision for the Speaker and Deputy Speaker.

95. *Provincial Legislative Council.*—The budget estimate for 1937-38 provides for the Upper Chamber set up by the new constitution.

96. *Elections for Legislatures.*—The figure of 1,37 for 1935-36 represents the expenditure incurred in that year on the preparation of the preliminary electoral rolls for the enlarged legislatures under the new constitution. The figure of 5,63 for 1936-37 was the anticipated expenditure for the preparation of rolls for, and holding of primary and secondary elections to, the two Chambers of Legislatures under the new constitution. The budget estimate of 1937-38 includes a provision of 3 for bye-elections.

97. *Civil Secretariat.*—The decrease in the figure for 1936-37 compared with that of 1935-36 was mainly under "Pay of Officers" and "Pay of Establishment" in the Legal Department due to changes in the personnel of officers and grant of more leave to establishment in 1935-36. The large increase in the budget estimate of 1937-38 is due to the additional establishments sanctioned in certain Secretariat Departments owing to the introduction of provincial autonomy. The increase mainly occurs in the following Departments :—

(*a*) Political and Reforms Department.	+ 41	Addition of a temporary post of Deputy Secretary, increase in the establishment, increase in provision for Reforms Office, provision for move to Poona during the Assembly session counterbalanced by saving resulting from the holding in abeyance of the post of the Assistant Reforms Officer and other anticipated economy.
(*b*) Finance Department.	+ 47	Mainly additional establishment in connection with resource and manuals work and for the improvement of the accounting and financial organisation of the High Court, expenditure on the continuance of the temporary establishment for budget work in 1937-38 and provision for move to Poona during the Assembly session.
(*c*) Legal Department	+ 39	Mainly addition of a temporary post of Assistant Legal Remembrancer, increase in the establishment and deputation of an officer for legal training under the Government of India.
	1,27	

It is counterbalanced by decrease under :—

(*d*) Separate Department.	— 24	Due to the transfer of the provision for the establishments of Ministers for 11 months of 1937-38 from this sub-head to the minor head "Ministers".
(*e*) Publicity Office and Translators Department.	— 12	Due to the reduction in the pay of the Oriental Translator and his First Assistant consequent on the lowering of the status of the two posts.
	— 36	

98. *Public Service Commission.*—The budget estimate of 1937-38 provides for this Commission set up by the new constitution.

99. *Director of Land Records.*—The post of the Director of Land Records was revived with effect from 14th November 1935. The low figure for 1935-36 is

due to the fact that the expenditure on the Director and his establishment during 1935-36 was for about four months only.

100. *Local Fund Audit Establishment.*—The estimates under this head are under the control of the Government of India. This entry is a transfer entry from the Central head "26, Audit" under which the details will be found.

101. *Commissioners.*—The decrease in the figure for 1936-37 compared with that for 1935-36 was due to changes of incumbents. The increase in the budget estimate of 1937-38 over the figure for 1936-37 is due principally to the special pay of Rs. 300 per mensem granted to each Commissioner for doing additional work as member of the Bombay Revenue Tribunal.

102. *District Administration.*—The increase in the figure for 1936-37 over that of 1935-36 was mainly under "Pay of Establishment" and "Allowances". The increase was mainly due to the absence of emergency pay cut in 1936-37 (while there was such a cut for one month in 1935-36), higher leave charges owing to leave having been sanctioned to a greater extent in 1936-37, increased expenditure on travelling allowance due to the scarcity conditions prevailing in parts of the Presidency and greater number of transfers, and payment of arrears of cash allowance. The budget figure is in keeping with the actuals of 1935-36 and the small increase is due to increments in pay.

103. *Charges in England*—(1) *Secretary of State for India.*—The increase in the figure of 1936-37 over that for 1935-36 was due to the higher expenditure on leave salaries and deputation pay in 1936-37. The increase in the budget estimate for 1937-38 over the figure for 1936-37 is due to the extra provision for equipment and travelling allowance of the new Governor partly counterbalanced by reduced provision for leave salaries.

(2) *High Commissioner for India.*—The reduction in the budget estimate for 1937-38 compared with the figures for 1935-36 and 1936-37 is mainly under leave salaries and deputation pay owing to the anticipation that a smaller number of officers will proceed on leave to England in the current year.

XXI and 27, Administration of Justice.

Revenue.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Sale-proceeds of unclaimed and escheated property ..	31	48	30
Court-fees realised in cash	78	65	61
General fees, fines and forfeitures	10,67	10,00	10,48
Pleadership and Mukhtearship examination fees ..	17	16	16
Miscellaneous fees and fines	4,89	4,58	4,73
Miscellaneous	60	81	47
Recoveries of overpayments	5	3	3
Collection of payments for services rendered	18	14	27
Total ..	17,65	16,85	17,05
Deduct—Refunds ..	—1,13	—1,24	—76
Total ..	16,52	15,61	16,29

Expenditure.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
High Court	14,19	14,71	15,32
Law Officers	3,24	3,34	3,16
Administrator General and Official Trustee	43	1,09	51
Coroner's Court	13	13	13
Presidency Magistrates' Courts	2,68	2,77	2,61
Civil and Sessions Courts	31,44	31,57	31,30
Courts of Small Causes	3,94	3,98	3,85
Criminal Courts	3,68	3,81	3,76
Pleadership and Mukhtearship Examination charges ..	4	4	4
Charges in England	1,30	1,14	1,92
Loss or Gain by Exchange	—1	..	..
Lump cut under "Allowances, Honoraria, etc." ..	..	..	—6
Lump cut under "Contingencies"	..	..	—12
Total ..	61,06	62,58	62,42
Charged ..	*17,20*	*17,72*	*19,65*
Voted ..	43,86	44,86	42,77

Revenue.

104. The decrease in 1936–37 and 1937–38 compared with the figure for 1935–36 is due to a reduction in the number of suits filed in civil courts owing to the slump in trade. The decrease under "General fees, fines and forfeitures" and "Miscellaneous fees and fines" in 1936–37 as compared with 1935–36 is mainly due to the number of cases in which magisterial fines were imposed being less than in the previous year and to less receipts from fees in the office of the Court Receiver and Liquidator, High Court, Bombay, due to a fall in the number of estates managed by him. The budget estimate for 1937–38 is based on past actuals and takes into account normal receipts.

The decrease in the budget estimate for the current year under the head "Refunds" as compared with the figures for 1935–36 and for 1936–37 is due to the fact that there were unusual items of refunds in those years.

Expenditure.

105. *High Court.*—The increase in the budget estimate for 1937–38 compared with the year 1935–36 is due to the creation of two temporary appointments of Additional High Court Judges with the necessary staff for a period of two years from 2nd November 1936. The figure for 1936–37 includes expenditure for four months for the two High Court Judges and their staff.

106. *Administrator General and Official Trustee.*—The increase in the budget estimate for 1937–38 as compared with the figure for 1935–36 is due to a revised scale of Rs. 1,750—100—2,250 having been fixed for the post of Administrator General and Official Trustee on its separation from the posts of the Registrar of Companies and Registrar of Firms, with which it was combined till August 1935. A contribution of Rs. 950 per mensem only was being paid by the Government of Bombay for this post until it was separated.

The figure for 1936–37 includes payments of Rs. 35,000 and Rs. 25,000 made by Government to enable the Administrator General and Official Trustee to repay advances made by him to two estates under his charge which had become irrecoverable on account of their insolvent condition.

107. *Presidency Magistrates' Courts.*—The decrease in 1937–38 compared with 1936–37 is mainly due to the retirement of two senior officers and the appointment of new entrants on revised scales of pay in the consequent vacancies. Owing to the congestion of work in the courts of Presidency Magistrates the temporary appointment of an Additional Presidency Magistrate created in 1934 has been continued up to the end of 1937–38. It is also proposed to create one more appointment for six months in 1937–38 for the disposal of gambling cases.

108. *Civil and Sessions Courts.*—The decrease in the budget estimate for 1937–38 as compared with the figures for 1935–36 and 1936–37 is due to less provision having been made for "Pay of Officers" under the heads "District Judges" and "Subordinate Judges" after taking into consideration past actuals and the fact that revised scales of pay will apply to new entrants. This decrease is partly counterbalanced by the revival of four posts of subordinate judges held in abeyance and by the additional establishment sanctioned on the reopening of the subordinate judge's court at Tasgaon.

109. *Courts of Small Causes.*—The decrease in the budget estimate for 1937–38 as compared with the figures for 1935–36 and 1936–37 is chiefly due to the retirement of two senior officers and the appointment of new entrants in the consequent vacancies on revised scales of pay.

110. *Charges in England.*—More officers are expected to be on leave in 1937–38 as compared with 1935–36 and 1936–37, which accounts for the increase in that year.

XXII and 28, Jails and Convict Settlements.

Revenue.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Jails	1,29	2,09	2,02
Jail Manufactures	2,63	2,65	2,69
Recoveries of overpayments	2	1	1
Collection of payments for services rendered	1	..	1
Receipts in England	1	..	..
Total ..	3,96	4,75	4,73
Deduct—Refunds	—1	—1	—1
Total ..	3,95	4,74	4,72

Expenditure.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Jails	14,72	15,25	15,08
Jail Manufactures	1,63	1,75	1,58
Works	..	13	14
Charges in England	60	56	30
Lump cut under "Allowances, Honoraria, etc." ..	..	..	—2
Lump cut under "Contingencies"	..	..	—23
Total ..	16,95	17,69	16,85
Charged ..	*1,29*	*1,33*	*1,20*
Voted ..	15,66	16,36	15,65

Revenue.

111. *Jails.*—The increase in 1936-37 and 1937-38 compared with 1935-36 is mainly due to the recovery from the Sind Government of maintenance charges of their prisoners in Bombay jails.

Expenditure.

112. *Jails.*—The increase in the year 1936-37 compared with 1935-36 is mainly due to provision being made in 1936-37 for current repairs to jail buildings and for additional clothing to replace prisoners' old clothing. The decrease in 1937-38 compared with 1936-37 is mainly due to less provision being made owing to decline in jail population.

113. *Jail Manufactures.*—The increase in 1936-37 over 1935-36 is due to larger supply of furniture, chappals and textile articles to Government Departments, manufacture of umbrellas and purchase of sewing machines for the Borstal school. The decrease in 1937-38 compared with 1936-37 is due to less provision for jail made articles as demand from the general public is decreasing.

114. *Charges in England.*—The decrease in 1937-38 compared with 1936-37 is due to fewer officers going on leave in England.

XXIII and 29, Police.

Revenue.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Contributions for Railway Police	1,71	1,72	4,05
Police supplied to public departments, private companies, etc.	5	7	5
Recoveries on account of Presidency Police	3,41	3,40	3,40
Cash receipts under the Arms Act	36	36	36
Fees, fines and forfeitures	62	71	71
Recoveries of overpayments	8	7	7
Collection of payments for services rendered ..	7	37	39
Miscellaneous	18	19	24
Receipts in England	3	..	..
Total ..	6,51	6,89	9,27
Deduct—Refunds	—1	—1	—1
Total ..	6,50	6,88	9,26

Expenditure.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Presidency Police	37,48	38,67	38,24
Superintendence	2,15	2,10	2,11
District Executive Force	83,24	83,11	82,07
Police Training School	1,40	1,52	1,70
Special Police	4	4	4
Railway Police	8,69	8,66	8,69
Criminal Investigation Department	5,79	6,02	5,85
Charges in England	2,54	2,78	3,23
Loss or gain by exchange	—1	—1	....
Lump cut under "Allowances, Honoraria, etc." ..	..	..	—42
Lump cut under "Contingencies"	..	..	—53
Total ..	1,41,32	1,42,89	1,40,98
Charged ..	*9,08*	*8,59*	*9,32*
Voted ..	1,32,24	1,34,30	1,31,66

Revenue.

115. The increase in the budget estimate for 1937-38 over the figures for 1935-36 and 1936-37 under the minor head "Contributions for Railway Police" is due to the additional provision made in the budget for 1937-38 for the contribution on account of the cost of order police on the G. I. P. and M. & S. M. Railways, which is to be recovered from 1st April 1937 from the Railway Board. The increase in the figure for 1936-37 and the budget estimate of 1937-38 over the figure for 1935-36 under the minor head "Fees, fines and forfeitures" is mainly due to the receipt of tuition fees on account of Sind students for their training for the course of Sub-Inspector of Police in the Police Training School, Nasik, owing to the separation of Sind from the Bombay Presidency from 1st April 1936. The increase in the figure for 1936-37 and the budget estimate of 1937-38 over the figure for 1935-36 under the minor head "Collection of payments for services rendered" is chiefly due to the receipts on account of leave and passage contribution for the officers of the joint cadre of the Indian Police serving in Sind.

Expenditure.

116. *Presidency Police.*—The increase in the figure for 1936-37 over the figure for 1935-36 is partly due to the increase in the strength of the Bombay City Police force and the clerical establishment of the Commissioner of Police, Bombay, sanctioned in the year 1936-37 and partly to the non-recurring expenditure incurred (*a*) in connection with the communal riot in Bombay City in the year 1936, (*b*) on heavy repairs made to Police chowkies in Bombay City, (*c*) on the installation of a wireless set in the Head Police Office, Bombay, and (*d*) on the purchase of a new engine for a motor boat and fire extinguishers for the Bombay Harbour Police. The increase in the budget estimate for 1937-38 over the figure for 1935-36 is mainly due to the increase in the strength of the Bombay City Police force and the clerical establishment of the Commissioner of Police, Bombay, sanctioned in the year 1936-37 and the provision for three additional Sergeants in the traffic control section of the Bombay City Police in the current year.

117. *District Executive Force.*—The decrease in the figure for 1936-37 as compared with the figure for 1935-36 is mainly due to less expenditure under "Pay of Officers" and "Pay of Establishment" in 1936-37. This decrease was, however, partially counterbalanced by more expenditure incurred under "Allowances and Honoraria, etc." due to (*a*) travelling allowance of police officers and men deputed to Poona and Bombay on riot duty, (*b*) escort by police parties of certain districts of prisoners to Karachi owing to the riots in Bombay City and (*c*) deputation of police officers and men at the session of the Indian National Congress held at Faizpur in the East Khandesh District in December 1936. The decrease in the budget estimate for 1937-38 as compared with the figure for 1936-37 is chiefly due to smaller provisions made in the budget for 1937-38 under (1) "Pay of Officers" owing to changes in the personnel of officers, (2) "Pay of Establishment" owing to reduction in the Police force in certain districts and revised rates of pay of clerical staff and menials and (3) "Allowances and Honoraria, etc." and "Contingencies" due to observance of economy.

The budget estimate for 1937-38 includes provision for the temporary additional staff of one Sub-Inspector, two head constables and two constables for the Local Intelligence Branch created in the Bombay Suburban District for the first time in the year 1930-31 owing to the high criminality of that District, and since continued from year to year.

118. *Police Training School.*—The increase in the figure for 1936-37 over the figure for 1935-36 is mainly due to the expenditure incurred for the full year 1936-37 on the scheme for the training of head constables of the District Police at the Police Training School, Nasik, as although the scheme was sanctioned in the year 1935-36, it was not actually brought into force for some months in that year. The increase in the budget for 1937-38 as compared with the figure for 1936-37 is mainly due to the larger provisions made in the budget for 1937-38 owing to (1) increased number of probationary Assistant Superintendents of Police for training, (2) deputation of Sergeants for training in the Police Training School and (3) increased number of students for training for the course of Sub-Inspector.

119. *Criminal Investigation Department.*—The increase in the figure for 1936–37 over the figure for 1935–36 is partly due to the increase in the strength of the Criminal Investigation Department, Bombay City, sanctioned in the year 1936–37 and partly to the extra expenditure incurred on account of the deputation of the Criminal Investigation Department Staff to the Indian National Congress Sessions held at Faizpur and extra contingent expenditure incurred by the Criminal Investigation Department in running a police camp at that place during the session. The increase in the budget estimate for 1937–38 over the figure for 1935–36 is mainly due to the increase in the strength of the Criminal Investigation Department, Bombay City, sanctioned in the year 1936–37.

120. *Charges in England.*—The increase in the figure for 1936–37 over the figure of 1935–36 is due to more officers having proceeded on leave in England in 1936–37. The rise in the budget estimate of 1937–38 is mainly due to the anticipation that still more officers will proceed on leave in England in 1937–38.

30, Ports and Pilotage.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Ports Establishments—Charges for the Survey of Steam Vessels	5	5	6
Charged ..	4	4	5
Voted ..	1	1	1

121. The receipts and the cost of establishment in connection with the survey of inland vessels are treated as Provincial, while those for ocean-going vessels are treated as Central. Accordingly expenditure in connection with the Ship Survey Department, Bombay, is treated as partly Central and partly Provincial, the proportion being 93 per cent. Central and 7 per cent. Provincial. The above provision in the Bombay budget represents 7 per cent. of the total cost of the Ship Survey Department of the Government of India.

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36, Scientific Departments.

——	1935–36.	1936–37.	Budget Estimate, 1937–38.
(1) Grants-in-aid and donations to scientific societies and institutes	4	4	4
(2) Museums	86	92	92
Total .. Voted ..	90	96	96

122. *Museums and Scientific Societies.*—The increase in 6 in the figure for 1936–37 and the budget estimate for the current year compared with the figure for 1935–36 is due mainly to the restoration of the cut made in the grant to the Prince of Wales Museum of Western India, which was temporarily reduced from 30 to 25 from the year 1927–28.

XXVI and 37, Education.

Revenue.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
A-University	6,61	6,62	6,76
B-Secondary	3,06	2,86	2,98
C-Primary	..	..	..
D-Special	43	53	56
E-General	5,47	4,73	4,87
Deduct—Refunds	—5	—2	—3
Total ..	15,52	14,72	15,14

Expenditure.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
A-University	16,11	16,93	16,41
B-Secondary	21,81	22,07	22,32
C-Primary	98,16	1,01,76	1,04,65
D-Special	6,59	6,79	6,96
E-General	10,28	10,90	10,80
F-Charges in England	1,05	1,41	1,20
Lump cut for probale savings	..	..	—1,00
Lump cut under "Allowances, Honoraria etc." ..	..	..	—6
Lump cut under "Contingencies"	..	..	—10
Total ..	1,54,00	1,59,86	1,61,18
Charged ..	*5,95*	*5,86*	*9,21*
Voted ..	1,48,05	1,54,00	1,51,97

Revenue.

123. *A-University.*—The increase of 15 in the current year's estimate compared with the 1935-36 figure and of 14 compared with the 1936-37 figure is due to increase in fee receipts as a result of increase in the number of students.

124. *B-Secondary.*—The decrease in the figure for 1936-37 compared with that for 1935-36 is due to a reduction in the number of students. In 1937-38 an increase is expected in the number of students and the estimate for 1937-38 is therefore placed at a higher figure than that for 1936-37.

125. *D-Special.*—The increase in the figure for 1936-37 compared with that for 1935-36 is due to an increase in the number of pupils in Practising Schools attached to Training Institutions and the levy of fees from teachers deputed by Indian States for training and an increase in the number of students in the Sir J. J. School of Art where the second year class of the new Commercial Art Section was opened. The slight increase in the estimate for 1937-38 compared with the figure for 1936-37 is due to a larger number of students anticipated in the Commercial Art Section where the third year class will be opened.

126. *E-General.*—The decrease in the figure for 1936-37 compared with the figure for 1935-36 is mainly due to decrease in recoveries from local bodies on account of overpayments. The increase in the estimate for 1937-38 compared with the figure for 1936-37 is due to increase in receipts from endowments and from examination fees due to expectation of a larger number of examinees.

Expenditure.

127. *A-University.*—The increase in the figure for 1936-37 compared with that for 1935-36 is mainly due to extra non-recurring expenditure of about 70 on

purchase of furniture, chemicals, etc., for the additional classes on the introduction of the scheme of bifurcation of studies in Arts and Science Courses in Government Arts Colleges, and grant of arrears to one of the Professors in Government Arts Colleges, who was promoted to the selection grade retrospectively. The decrease in the estimate for 1937-38 compared with the figure for 1936-37 is due to the absence in 1937-38 of the extraordinary non-recurring expenditure of about 76 incurred in 1936-37, and a lump cut in the provision for stipends to Government teachers under training at the Secondary Training College, Bombay, counterbalanced by additional expenditure required for the scheme of bifurcation of studies in Arts and Science Courses in Government Arts Colleges and the appointment of part-time physical instructors at Government Colleges.

128. *B–Secondary.*—The increase in the figure for 1936-37 compared with that for 1935-36 is accounted for by an increase in the direct grants-in-aid paid to non-Government Secondary Schools and grants to local bodies for secondary education partly counterbalanced by savings on account of (1) Senior Head Masters and Assistant Masters having been replaced by juniors or new men and (2) the places of some Assistant Masters on leave not having been filled. The increase in the budget estimate for 1937-38 compared with the figure for 1936-37 is mainly due to (1) the provision of 37 for readjustment of pay of certain Assistant Masters according to the Financial Rules, (2) provision on the regular scale being made for the non-gazetted staff of the Secondary Schools, partly counterbalanced by reduced provision for ordinary grants-in-aid to non-Government Secondary Schools and (3) provision of 10 for physical culture.

129. *C–Primary.*—The increase in the figure for 1936-37 and the estimate for the current year compared with that for 1935-36 is mainly due to a reduction in 1936-37 and 1937-38 in the percentage cut in the grants to local bodies for primary education from 11 per cent. to 8 per cent. and to the provision in those years of increased building and equipment grants. The budget estimate for 1937-38 is higher than the figure for 1936-37 though the grants to local bodies for primary education in both the years are calculated on the same basis. This is due to one local body refusing to give the undertaking in 1936-37 necessary to claim the grant which then lapsed.

130. *D-Special.*—The increase in the figure for 1936-37 over that for 1935-36 is accounted for by additional expenditure in connection with the scheme sanctioned in 1935-36 for the training of 240 additional men and 120 additional women primary teachers and the payment in 1936-37 of some outstanding building grants under "Direct Grants to non-Government Special Schools—Anglo-Indian and European Communities". The increase in the budget estimate for 1937-38 compared with the figure for 1936-37 is due to (1) increments to the staff of the Training Colleges and Schools for men and women, (2) revival of certain vacant posts at some of these institutions partly counterbalanced by a reduction due to the retirement of the I.E.S. Director of Sir J. J. School of Art and (3) provision of 10 for adult education.

131. *E–General.*—This head is divided into the following sub-heads :—

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
O–Direction	1,65	1,62	1,53
P–Inspection—			
(1) Anglo-Indian and European Communities ..	24	13	20
(2) Other communities	3,39	3,42	3,40
Q–Scholarships—			
(1) Anglo-Indian and European Communities ..	19	18	19
(2) Other communities	3,43	3,45	4,09
R–Miscellaneous—			
(1) Anglo-Indian and European Communities ..	1	4	4
(2) Other communities	1,37	2,06	1,35
	10,28	10,90	10,80

132. *Direction.*—The small decrease in the figure for 1936-37 compared with that for 1935-36 is due to the leave taken by the Director of Public Instruction and the appointment of officers drawing lower salary in the consequential arrangements. The decrease in the budget estimate for 1937-38 compared with the figure for 1936-37 is due to reduced expenditure expected on account of the leave to be taken by the Deputy Director and the Assistant Director and the appointment of officers on lower pay in the consequential arrangements.

133. *Inspection.*—The smaller figure for 1936-37 compared with that for 1935-36 and the budget estimate for 1937-38 is mainly due to the Inspector of European Schools being on leave in 1936-37 for a long period without a separate officer being appointed to carry on his work.

134. *Scholarships.*—The increase in 1937-38 compared with the figures for 1935-36 and 1936-37 is due to the additional provision for scholarships in arts and professional colleges and secondary schools for the benefit of educationally backward communities, including an amount of 40 for depressed classes.

135. *Miscellaneous.*—The large increase in the figure for 1936-37 compared with that for 1935-36 is accounted for by (1) the non-recurring grant of 50 given to the S. N. D. Thackersey Indian Women's University towards the purchase of a building for the office of the University and its Women's College in Bombay, (2) grant of 5 to the Indian Institute of Science, Bangalore, (3) grant of 3 to the Indian Students' Union and Hostel, London, (4) increase of about 7 in expenditure on examination charges due to increase in the number of examinees, (5) grant of 1 as patronage to the author of an important book called "Intelligence tests for Indian Children" and (6) increase of 3 in expenditure under "Miscellaneous" due partly to greater expenditure on travelling allowance to non-official members and partly to non-recurring expenditure on educational experiments. The decrease in the budget estimate for 1937-38 compared with the figure for 1936-37 is due to (*a*) the absence from the former of the foregoing items Nos. (1), (5) and (6), (*b*) reduced provision on account of examination charges, and (*c*) reduction in the provisions for grants-in-aid to the Bombay Boy Scouts' Association and the Girl Guides' Association.

136. *Charges in England—High Commissioner.*—These charges mainly consist of (1) leave pay of officers on leave in England and (2) the overseas pay of European officers. The charges fluctuate according to the number of officers going on leave.

XXVII and 38, Medical.

Receipts.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Medical School and College fees	2,25	2,30	2,30
Hospital Receipts	2,13	2,25	2,25
Mental Hospital Receipts	2,01	1,75	1,75
Sale of Medicines	1	3	1
Contributions	6,93	7,06	7,10
Income from Endowments	22	23	22
Recoveries of overpayments	13	14	18
Collection of payments for services rendered	13	14	8
Miscellaneous	20	24	17
Receipts in England	2	1	..
	14,03	14,15	14,06
Deduct—Refunds ..	—7	—13	—6
Total ..	13,96	14,02	14,00

Expenditure.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Medical Establishment	4,34	4,22	4,65
Hospitals and Dispensaries	23,65	23,36	23,94
Grants for Medical purposes	2,74	2,96	3,13
Medical Colleges and Schools	4,02	4,17	4,10
Mental Hospitals	4,92	5,10	5,12
Chemical Examiners	60	43	42
Charges in England	1,13	1,43	1,72
Loss or Gain by exchange	—1	—1	..
Lump Reduction	..	..	—30
Lump cut under "Allowances, Honoraria, etc." ..	..	..	—5
Lump cut under "Contingencies"	..	..	—30
Total ..	41,39	41,66	42,43
Charged ..	*4,49*	*4,54*	*4,96*
Voted ..	36,90	37,12	37,47

Receipts.

137. *Hospital Receipts.*—The increase in the figure for 1936–37 and the budget estimate for 1937–38 compared with the figure for 1935–36 is mainly due to increase in receipts from paying patients.

138. *Mental Hospital Receipts.*—The decrease in the figure for 1936–37 and the budget estimate for 1937–38 compared with the figure for 1935–36 is accounted for by the increase in the number of pauper patients and the decrease in the receipts from paying patients.

139. *Contributions.*—The increase in 1936–37 and 1937–38 compared with the figure for 1935–36 is partly due to the recovery of arrears of contributions due from certain local bodies on account of the pay and allowances of Bombay Medical Service and Subordinate Medical Service officers attached to grant-in-aid dispensaries, and partly on account of leave and pension contribution received from the Government of Sind in respect of two Indian Medical Service officers serving in Sind who are borne on the cadre of Indian Medical Service officers of this Presidency.

Expenditure.

140. *Medical Establishment.*—The increase in the budget estimates for the current year, compared with the figure for 1935–36, is accounted for as follows :—

(*a*) annual increments of officers,

(*b*) the grant of house rent and compensatory allowances to the personal assistant to the Surgeon General and the payment of compensatory allowance to the other staff of the Surgeon General's Office which is now stationed in Bombay for the full year instead of for 3 months in the preceding year, and

(*c*) the sanctioning of additional clerical staff for the Lay Secretary's Office.

141. *Hospitals and Dispensaries.*—The increase in the estimates for the current year compared with 1935-36 and 1936–37 is accounted for partly by (*a*) the usual increments in pay of establishments and partly by (*b*) additional provision made on account of (1) entertainment of an additional clerk and the opening of a venereal prophylactic treatment centre at the J. J. Hospital, (2) the creation of the posts of a clerk and an ayah and honoraria to honorary physicians at the Cama and Albless Hospitals, (3) the extra expenditure on account of additional staff and equipment required for the reconstructed Civil Hospital, Thana, (4) the creation of two posts of resident anæsthetists at the J. J. Hospital, (5) additional clerical establishment for the G. T. Hospital, the C. J. Ophthalmic Hospital, and the Cama and Albless Hospitals, Bombay, (6) grant-in-aid to the Shendurni dispensary, (7) establishment of tuberculosis clinics in important towns, (8) additional posts of S. M. S. officers at the Civil Hospitals, Ahmedabad and Godhra, (9) opening of X-ray department at the Civil Hospital, Jalgaon, and (10) other miscellaneous items.

The decrease in the figure for 1936–37, compared with 1935–36, is mainly due to less expenditure on contingencies at some of the hospitals in Bombay owing to economy and the posting of Subordinate Medical Service officers in Bombay Medical Service posts on account of changes in personnel due to transfers.

142. *Grants for Medical purposes.*—The increase in the figure for 1936–37 compared with that for 1935–36 is mainly due to grants sanctioned to the Bombay Social Hygiene Council for publicity purposes, to the District Local Board, Sholapur, in respect of its rural medical relief scheme and to the Parvatibai Leper Hospital, Surat. The increase in the estimates for the current year compared with the figure for 1936–37 is mainly due to grants to local boards in connection with the appointment of nurses and midwives at dispensaries and the payment of subsidies to private medical practitioners practising in rural areas in certain districts.

143. *Medical Colleges and Schools.*—The increase in the figure for the year 1936–37 compared with that for 1935–36 was mainly due to (*a*) the appointment of (i) two demonstrators at the Grant Medical College, Bombay, (ii) lecturers in Science subjects at the Medical School, Poona, and (iii) honorary lecturers in physiology and anatomy at the B. J. Medical Schools, Poona and Ahmedabad, and (*b*) the creation of a Bombay Medical Service Class II post of Assistant professor of bio-chemistry at the Grant Medical College, Bombay.

144. *Mental Hospitals.*—The increase in the figure for the year 1936-37 and the estimate for the year 1937-38 compared with the figure for 1935-36 is accounted for partly by the increase in the number of patients at Thana and Yeravda Mental Hospitals and partly by the additional establishments sanctioned for the three mental hospitals at Yeravda, Thana and Ahmedabad.

145. *Chemical Examiners.*—The decrease in the budget estimates for the current year and the figure for 1936-37 compared with the figure for 1935-36, is mainly due to the appointment of a Provincial Service Officer in place of an Indian Medical Service Officer who has retired.

146. *Charges in England.*—The increase in the provision for the current year compared with the figures for 1935-36 and 1936-37 is attributed to a larger number of officers going on leave *ex*-India.

XXVIII and 39, Public Health.

Revenue.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Sale proceeds of sera and vaccines etc.	4,29	4,30	4,40
Contributions	1,28	1,30	1,21
Recoveries of overpayments	3	17	5
Collection of payments for services rendered	6	10	7
Miscellaneous	13,52	12,60	12,71
Total ..	19,18	18,47	18,44
Deduct—Refunds	—2	—4	—3
Total ..	19,16	18,43	18,41

Expenditure.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Public Health Establishment	7,52	6,77	6,69
Grants for Public Health purposes	1,82	2,36	2,03
Expenses in connection with epidemic diseases	1,41	1,42	1,47
Bacteriological Laboratories	2,81	3,05	3,08
Pasteur Institutes	31	32	15
Works	8,49	8,96	18,13
Charges in England	51	15	51
Lump cut under "Allowances, Honoraria etc." ..	..	..	—2
Lump cut under "Contingencies"	..	..	—8
Total ..	22,87	23,03	31,96
Charged ..	*2,30*	*1,76*	*2,09*
Voted ..	20,57	21,27	29,87

Revenue.

147. The sale proceeds of quinine, sera and vaccine etc. and contributions from local bodies towards the pay of vaccinators etc. and receipts from water works, are credited to this head.

148. *Sale proceeds of sera and vaccines.*—The receipts under this head are fluctuating as they depend on the demand for plague and other vaccines from local bodies, Indian States etc. The increase of 10 in the budget estimate for 1937-38 over the figure for 1936-37 is based on past actuals.

149. *Contributions.*—This head represents the contributions received from local bodies in respect of—

(*i*) the Infectious Diseases Hospital,

(*ii*) the pay of vaccinators, and

(*iii*) the Public Health Laboratory, Poona.

The decrease of 9 in 1937–38 compared with the figure for 1936–37 is due to the transfer of control of the vaccination staff to the District Local Board, Dharwar.

150. *Recoveries of overpayments.*—The increase in the figure for 1936–37 over that for 1935–36 is based on the progress of actuals.

151. *Miscellaneous.*—The decrease in the figure for 1936–37 and the budget estimate for 1937–38 compared with the figure for 1935–36 is mainly due to the fact that the receipts of the Consulting Public Health Engineer on account of scrutiny of plans, preparation of estimates etc. are now credited to the expenditure head "39" by a *deduct* entry.

Expenditure.

152. *Public Health Establishment.*—The decrease of 75 in the figure for 1936-37 compared with that for 1935–36 is mainly due to the change made in the procedure of distributing establishment charges for works carried out through the agency of the Public Works Department, counterbalanced by additional expenditure due to—

(*i*) additional expenditure on account of chemicals etc. due to increased work at the Vaccine Institute, Belgaum, and the Public Health Laboratory, Poona.

(*ii*) entertainment of additional staff for the Public Health Laboratory, Poona.

153. *Grants for Public Health Purposes.*—The main items of expenditure under this head are :—

(*a*) Grants to village sanitary committees,

(*b*) Grants for village water supply,

(*c*) Grants to local boards and municipalities on account of health officers and sanitary inspectors,

(*d*) Grants to local bodies for works executed through Public Works Department,

(*e*) Other grants e.g. to sanitary associations, Infant Welfare Society etc.

The variations are explained below :—

(*a*) *Grants to village sanitary committees.*—Grants are paid to village sanitary committees on the basis of 1 rupee of Government grant for every 3 rupees of the local board and popular contributions combined.

(*b*) *Grants for village water supply.*—A provision of 82 was originally made in 1936–37 as under :—

(*i*) 75 for ordinary grants to district local boards for village water supply, and

(*ii*) 7 for village water supply schemes prepared by the late Special Engineer, Minor Irrigation Works.

This was raised to 1,25 by a supplementary grant of 43 in view of the general scarcity prevailing in the Northern and Central Divisions. Provisions of 75 for village water supply and of 5 for village water supply schemes prepared by the late Special Engineer, Minor Irrigation Works, have been made in the budget estimate for 1937–38.

(*c*) *Grants to local boards and municipalities on account of health officers and sanitary inspectors.*—Government have undertaken to pay grants to certain municipalities at the rate of one-half of the salary of their health officers and at the rate of one-third of the salary of their sanitary inspectors. Government are also required to pay subsidies to district local boards towards the pay of their health officers at the rate of two-thirds of the salaries of such officers if their appointments are approved by Government. A provision of 75 has been made on this account for 1937–38.

(d) *Grants to local bodies for works executed through the Public Works Department.*—A provision of 13 has been made in the budget estimate for 1937–38 for grants-in-aid to cover the difference between the full centage charges, leviable under the rules for the execution of public health works of local bodies, and the reduced charges actually levied. The increase of 11 in the budget estimate for 1937–38 over the figure for 1936–37 is due to an increase in the number and value of works to be carried out on behalf of certain local bodies by the Poona Water Works Division.

(e) *Other Grants.*—There is no change in other grants except that a special grant of Rs. 3,000 was sanctioned in 1936–37 to the Bombay Presidency Baby and Health Week Association and that a grant of Rs. 2,000 has been provided for the Satara District Health Association during 1937–38.

154. *Expenses in connection with epidemic diseases.*—The increase of 5 in 1937–38 as compared with 1936–37 is due to—

(*i*) the appointment of permanent epidemic medical officers, and

(*ii*) additional provision for expenditure on out-breaks of plague, cholera etc. and the Infectious Diseases Hospital.

155. *Bacteriological Laboratories.*—The increase of 24 in 1936-37 and of 27 in 1937-38 compared with the figure for 1935–36 is mainly due to additional provision required for the purchase and manufacture of sera and vaccine at the Haffkine Institute for supply to Government hospitals.

156. *Pasteur Institute.*—The decrease in the budget estimate for 1937–38 compared with the figures for 1935–36 and 1936–37 is mainly due to (*i*) the reduction made in the provision for anti-rabic treatment as a result of revised procedure in accounting, under which credits and debits on account of sera supplied to hospitals will not be shown in Government accounts and (*ii*) re-organisation of the staff at the Haffkine Institute.

157. *Works.*—The increase of 47 in 1936-37 compared with 1935-36 is mainly under (*a*) "Original works" in connection with the provision for Alandi water works and (*b*) the Salsette Water Supply Scheme due to (*i*) certain additional urgent works undertaken in 1936–37 and (*ii*) increased consumption of water, and supervision charges at 10 per cent. on the water purchased from the Bombay Municipality.

Prior to 1935–36 the expenditure in connection with the Salsette Water Supply Scheme was subject to *pro rata* levy of establishment and tools and plant charges. The expenditure on the maintenance of this scheme consists mainly of payment to the Bombay Municipality on account of the cost of water purchased in connection with the scheme. As this expenditure involves little supervision by the ordinary Public Works Department establishment, the levy of establishment and tools and plant charges on the *pro rata* basis was unjustifiable. The supervision charges at 10 per cent. were accordingly fixed. These charges which are debited to the scheme are treated as reduction of expenditure under the head 50, Civil Works.

The increase of 9,17 in the budget estimate for 1937–38 compared with the figure for 1936–37 is mainly due to the lump provision of 10,00 for works in connection with village water supply, counterbalanced by—

(*i*) less provision under "original works" (18),

(*ii*) less provision under "discretionary grant (9), and

(*iii*) less provision under "Repairs" (52).

158. *Charges in England.*—The provision is mainly for leave salaries of officers going on leave to England. It fluctuates according to the number of officers on leave every year.

XXIX and 40, Agriculture.

Revenue.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
1. Agricultural receipts	3,29	3,73	3,42
2. Recoveries of overpayments	42	1	2
3. Collection of payments for services rendered ..	1	1	1
Total ..	3,72	3,75	3,45

Expenditure.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
1. Agricultural Department	5,40	5,45	5,59
2. Experimental farms	2,24	1,84	1,74
3. Agricultural experiments	20	18	19
4. Agricultural Education and Research	3,80	3,98	4,14
5. Botanical and public gardens	3	3	3
6. Public Exhibitions and Fairs	3	3	3
7. Other charges	1,85	2,12	2,21
8. Charges in England	65	31	32
Lump cut under "Allowances, Honoraria etc." ..	..	..	—2
Lump cut under "Contingencies"	..	..	—9
Total ..	14,20	13,94	14,14
Charged ..	*1,07*	*1,13*	*1,23*
Voted ..	13,13	12,81	12,91

Revenue.

159. *Agricultural receipts.*—The Agricultural College and school fees and the proceeds of farm produce and cotton seed and implements sold by the Agricultural Department and also grants from the Imperial Council of Agricultural Research transferred from the deposit section are credited to this head. The increase of 44 in 1936-37 compared with the figure for 1935-36 is due to increased contribution from the Imperial Council of Agricultural Research on account of larger expenditure on the schemes financed by that body.

160. *Recoveries of overpayments.*—The amount of 42 in 1935-36 includes a recovery of 41 from the Imperial Council of Agricultural Research. The recovery is in respect of balance of the contribution received during 1935-36 for the schemes financed by the Council during 1934-35.

Expenditure.

161. *Agricultural Department.*—The increase of 14 in 1937-38 compared with 1936-37 is mainly due to the provision of (*i*) 10 for extra staff of assistant livestock expert, clerk, kamgars and peons rendered necessary to strengthen the livestock section of the Agricultural Department, (*ii*) 5 for the upkeep and maintenance of premium bulls and (*iii*) 9 for payment of subsidy to the Indian Central Cotton Committee as the share of the Local Government towards the cost of the schemes for the distribution and extension of Jayawant and Gadag No. 1 cotton seed in the Southern Division. These increases are partially counterbalanced by reduced provisions in other directions, e.g., pay of officers and establishment.

162. *Experimental farms.*—Figures for 1936-37 and 1937-38 show a considerable reduction when compared with 1935-36, but this is due to the fact that the figure for 1935-36 was inclusive of a special provision of 60 for the acquisition of land for the Jalgaon Farm. The fall in the estimate for 1937-38 from the figure for 1936-37 is due to reduced provision for contingent expenditure.

163. *Agricultural Education and Research.*—The increase of 16 in 1937-38 over the figure for 1936-37 is mainly due to the additional provision of 8 and 5 for new equipment required for the laboratories and library of the Poona Agricultural College, and to increments in the pay of the staff.

164. *Other charges.*—The increase of 27 in 1936-37 compared with the figure for 1935-36 is due to larger expenditure from the grants for schemes financed by the Imperial Council of Agricultural Research. The increase in the budget estimate for 1937-38 compared with the figure for 1936-37 is due to the expenditure of 23 on the sheep-breeding scheme.

165. *Charges in England.*—The figures for 1935-36 and 1936-37 are inclusive of expenditure under Co-operative and Veterinary Departments. The higher figure for 1935-36 is due to increased expenditure on leave salaries.

XXX and 41, Veterinary.

Revenue.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Veterinary College and school fees	13	14	14
Other receipts	8	5	3
Transfers from the deposit account of grants from the Imperial Council of Agricultural Research.	9	10	10
Total ..	30	29	27

Expenditure.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Superintendence	72	63	72
Veterinary Instruction	65	67	65
Subordinate establishment	2,00	2,13	2,07
Hospitals and Dispensaries	51	52	50
Other charges	10	17	17
Deduct—Contribution from the Government of India on account of work in connection with the Livestock Importation Act.	—15	—15	—15
Charges in England	..	..	14
Lump cut under "Allowances, Honoraria etc." ..	..	..	—1
Lump cut under "Contingencies"	..	..	—1
Total ..	3,83	3,97	4,08
Charged ..	*22*	*24*	*27*
Voted ..	3,61	3,73	3,81

Expenditure.

166. *Superintendence.*—The decrease of 9 in 1936-37 compared with the figure for 1935-36 is mainly due to a saving of 11 in the grant for sera and vaccines.

167. *Subordinate Establishment.*—The expenditure under this minor head shows an increase of 13 in 1936-37 compared with the figure for 1935-36. This was mainly due to increase in establishment and additional expenditure on the travelling allowance of veterinary assistant surgeons.

168. *Other charges.*—This minor head includes expenditure on—

(*i*) Goat Virus Producing Station; and

(*ii*) Veterinary Investigation Officer.

The Goat Virus Producing Station was started in July 1935. During the year 1935-36 the expenditure was met from the grant for "sera and vaccines". The figure for 1936-37 and the budget estimate for 1937-38 include 6 for the goat virus producing station and 11 for the veterinary investigation officer.

169. *Charges in England.*—Separate figures for the years 1935-36 and 1936-37 are not available since they were recorded under the major head "Agriculture" during those years.

XXXI and 42, Co-operative Credit.

Revenue.

—	1935–36.	1936–37.	Budget Estimate, 1937–38.
Audit fees	1,74	1,00	1,17
Miscellaneous receipts	67	1,09	1,24
Deduct—Refunds	—1	..	..
Total ..	2,40	2,09	2,41

Expenditure.

—	1935–36.	1936–37.	Budget Estimate, 1937–38.
Direction	67	78	87
Superintendence	3,72	3,95	3,86
Grants-in-aid	47	67	60
Other charges	75	1,19	1,24
Charges in England	..	..	4
Lump cut under Allowances, honoraria etc.	..	..	—3
Lump cut under "Contingencies"	..	..	—1
Total ..	5,61	6,59	6,57
Charged ..	*28*	*41*	*46*
Voted ..	5,33	6,18	6,11

Revenue.

170. *Audit fees.*—The higher receipts of audit fees in 1935–36 are primarily due to the change made from that year in the dates of the beginning and closing of the co-operative year and include a portion of fees which would have been recovered in the year 1934–35 had the change not been made. The budget estimate for 1937–38 includes arrears for the year 1936–37.

171. *Miscellaneous receipts.*—Under this minor head (*i*) receipts of the Registrar, (*ii*) transfers from the deposit account of subsidy from the Government of India towards the scheme of co-operative training and education, and (*iii*) transfers from the Sugar Excise Fund are recorded. The increase of 42 in the figure for 1936-37 compared with the figure for 1935–36 is due to the receipts on account of the Government of India schemes being very small as the schemes were introduced late in 1935–36. The increase of 15 in the budget estimate for 1937–38 compared with the figure for 1936–37 is due to the anticipated recovery of arrears on account of the cost of the special recovery staff.

Expenditure.

172. *Direction.*—The increase of 11 in the figure for 1936-37 compared with the figure for 1935–36 is mainly due to the appointment of an I. C. S. officer on special duty in the office of the Registrar of Co-operative Societies for six weeks before his appointment as Registrar, and increased expenditure on travelling. The increase of 9 in the budget estimate for 1937–38 compared with the figure for 1936–37 is due to the appointment of the Deputy Registrar and staff under him.

173. *Superintendence.*—The increase of 23 in the figure for 1936–37 compared with the figure for 1935–36 is mainly due to the new appointments of Assistant Registrar for Land Mortgage Banks and an additional special auditor and staff under them. The reduction of 9 in the estimate for 1937–38 is mainly due to anticipated savings in grants for travelling allowance.

174. *Grants-in-aid.*—The increase of 20 in the figure for 1936-37 compared with the figure for 1935–36 is due to (*i*) the payment of subsidy (10) to the Bombay Provincial Co-operative Land Mortgage Bank to meet the deficit in the cost of its management expenses, (*ii*) the payment of subsidy (5) to the primary land mortgage banks towards the cost of their land valuation officers, and (*iii*) increased expenditure on grants to supervising unions. The decrease of 7 in the estimate for 1937–38 compared with the figure for 1936–37 is due to reduced subsidies to the Bombay Provincial Co-operative Land Mortgage Bank and the supervising unions.

175. *Other charges.*—The expenditure on account of the following items is provided under this head :—

(*i*) special recovery staff and special Mamlatdar, Dohad,

(*ii*) scheme for organisation of co-operative societies for sugar manufacture, and

(*iii*) scheme for co-operative training and education.

The increase in the figure for 1936–37 and the budget estimate for 1937–38 compared with the figure for 1935–36 is mainly due to the fact that the two schemes were introduced late in 1935–36.

XXXII and 43, Industries.

Revenue.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Industries	3,52	5,54	4,35
Fisheries	5	78	80
Total ..	3,57	6,32	5,15

Expenditure.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Industries	5,17	5,88	8,54
Fisheries	11	88	85
Charges in England	71	7	1
Lump cut under "Allowances, honoraria etc." ..	..	..	—1
Lump cut under "Contingencies"	..	..	—4
Total—Voted ..	5,99	6,83	9,35

Revenue.

176. *Industries.*—The increase in 1936-37 compared with the figure for 1935-36 is due to (1) larger receipts (5,00) from fees for verification and stamping of weights and measures, because the Weights and Measures Act was in force for only eight months in 1935-36 while in 1936-37 it was in force throughout the whole year and was made applicable to all districts, and (2) the transfer of a larger amount, viz., 46 as against 21 for 1935-36 to this head from the deposit account of the grant from the Government of India for the development of the handloom industry in this province. The sum of 46 represents the expenditure on the handloom industry which is also provided on the expenditure side.

The decrease in the estimate for 1937-38 compared with the figure for 1936-37 is due to (1) smaller receipts anticipated from fees (3,62) for verification and stamping of weights and measures, the number of weights and measures to be stamped being less during the current year.

177. *Fisheries.*—The increase in 1936-37 compared with the figure for 1935-36 is due to (1) the recovery of a portion of the price of the second motor launch sold on the instalment basis, and (2) the receipts from the fish-curing yards transferred by the Government of India to the control of this Government with effect from the 1st July 1936.

The increase in the budget estimate for 1937-38 compared with the figure for 1936-37 is due to higher receipts anticipated from the fish-curing yards.

Expenditure.

178. *Industries.*—The increase in 1936-37 compared with the figure for 1935-36 is due to (1) increase in the contingent expenditure of the Director of Industries on account of the additional departments created under his charge, (2) additional establishment required for the extension of the Bombay Weights and Measures

Act to the remaining districts of the Bombay Presidency and the creation of a leave reserve, (3) the entertainment of a Personal Assistant to the Director of Industries, (4) the wiremen's class at the R. C. Technical Institute, Ahmedabad, (5) increased provision for the development of the handloom industry from the Government of India grant, and (6) expenditure of about 23 incurred on the preliminary arrangements for starting with effect from June 1937 the apprentice scheme for boys whose education has progressed up to the VII English standard sanctioned by Government as the first measure in their general scheme for training educated young men for industrial vocations in order to relieve unemployment among the better educated classes.

The increase in the budget estimate for 1937–38 compared with the figure for 1936–37 is accounted for by (1) purchase of a new boiler for the R. C. Technical Institute at Ahmedabad, (2) the scheme for the development of the village tanning industry comprising the appointment of a tanning expert and three tanning and flaying parties under him to give demonstrations in villages, which was financed in 1936–37 from the Government of India grant for village uplift but is, on that Government's refusal to finance it further, being financed from provincial revenues in 1937–38, (3) scheme for development of cottage and small scale woollen industries financed by the Government of India out of their grant of 5 lakhs spread over five years (20), (4) the usual full provision for grants to non-Government technical schools for 1937–38, the expenditure from this grant during 1936–37 being less by about 8 owing to the removal of two schools from the list of aided schools, (5) full provision (44) for the apprentice scheme under this head for 1937-38 while the provision of 50 made for the scheme during 1936–37 under this head was utilized to the extent of 23 only, the remaining expenditure on account of the scheme having been debited to " 50, Civil Works ", (6) scheme of vocational training to relieve unemployment (2), (7) full provision for 1937–38 on account of travelling allowance by the inspecting staff in the mofussil under " Weights and Measures ", the expenditure from this grant during 1936–37 being less by about 10 owing to the restricted touring of the Inspectors and their staff, (8) additional non-recurrent grant-in-aid of 29 to the Victoria Jubilee Technical Institute for urgent repairs to their buildings, and (9) provision of 1,50 for development of village industries.

179. *Fisheries.*—The increase in 1936–37 compared with the figure for 1935–36 is mainly due to the transfer of the control of the fish-curing yards from the Government of India to this Government.

XXXVI and 47, Miscellaneous Departments.

Revenue.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Examination fees	31	35	34
Fees for the inspection of steam boilers	1,35	1,36	1,36
Administration of Indian Partnership Act, 1932 ..	..	..	5
Miscellaneous	12	16	11
Total ..	1,78	1,87	1,86
Deduct—Refunds	—2	—3	—2
Total ..	1,76	1,84	1,84

Expenditure.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Labour and Emigration—			
Inspector of Factories	1,27	1,22	1,40
Labour	1,38	1,30	1,41
Inspection and Tests—			
Inspector of Steam Boilers	1,22	1,11	1,15
Statistics—			
Provincial Statistics	1	1	10
Miscellaneous—			
Preservation and Translation of ancient manuscripts ..	3	3	3
Examinations	16	17	17
Administration of Indian Partnership Act, 1932 ..	..	..	3
Miscellaneous	1,74	3,22	3,03
Charges in England	42	49	24
Lump cut under "Allowances, honoraria etc." ..	..	..	—2
Lump cut under "Contingencies"	..	..	—2
Total ..	6,23	7,55	7,52
Charged ..	*1,00*	*98*	*96*
Voted ..	5,23	6,57	6,56

Revenue.

180. *Administration of Indian Partnership Act,* 1932.—The administration of the Indian Partnership Act, 1932, has been declared to be a provincial subject with effect from 1st April 1937. The provision for receipts on account of the administration of the Act is made under this head with effect from the current year.

Expenditure.

181. *Inspector of Factories.*—The decrease in 1936-37 compared with the budget estimate for 1937-38 and the figure for 1935-36 is mainly due to two posts of Inspectors remaining vacant for long periods during that year. The increase in the budget estimate for 1937-38 compared with the figure for 1936-37 is due to entertainment of extra staff on account of work in connection with the Payment of Wages Act, provision on account of passages, and full provision being made for the two posts of Inspectors.

182. *Labour.*—The decrease in 1936-37 compared with the figure for 1935-36 is mainly due to the appointment of an officiating Commissioner of Labour on a lower rate of pay during the absence on leave of the permanent incumbent. The increase in the budget estimate for 1937-38 compared with the figure for 1936-37 is due to (1) the appointment of an assistant to the Labour Officer, Bombay, and (2) a higher provision for the contingent expenditure of the Labour Office and of the office of the Labour Officer, Bombay.

183. *Inspector of Steam Boilers.*—The decrease in 1936-37 compared with the figure for 1935-36 is due to changes in personnel and to the post of one Inspector remaining vacant for a considerable period. The increase in the budget estimate for 1937-38 compared with the figure for 1936-37 is due to full provision being made for all Inspectors.

184. *Provincial Statistics.*—The expenditure on the administration of the Indian Christian Marriage Act (XV of 1872), is recorded under this head. The increase of 9 in the budget estimate for 1937-38 compared with the figures for 1935-36 and 1936-37 is due to the provision for the allowance granted to the Roman Catholic Archbishop of Bombay for the supply of Ecclesiastical returns relating to baptisms, marriages and burials of European members of the Roman Catholic community. Hitherto this allowance used to be paid by the Government of India but on the introduction of the reforms the charge has become provincial.

185. *Preservation and translation of ancient manuscripts.*—Under an arrangement with the Bhandarkar Oriental Research Institute, Poona, Government ancient manuscripts are now preserved at the Institute and an annual grant of Rs. 3,000 is paid to the Institute for their preservation and translation in due course.

186. *Examinations.*—The budget estimate for 1937-38 includes a provision of Rs. 1,600 for Co-operation and Accountancy Diploma Board. This Board was established in 1936-37 for the purpose of conducting examinations in co-operation and co-operative accountancy which were formerly conducted by the now defunct Accountancy Diploma Board.

187. *Administration of the Indian Partnership Act,* 1932.—The provision for expenditure on administration of the Indian Partnership Act, 1932, which has been declared a provincial subject from 1st April 1937 has been made under this head : (*vide* paragraph 180 above).

188. *Miscellaneous.*—The provision on account of the following sub-heads is made under this minor head :—

(*i*) Commissioner under the Workmen's Compensation Act,

(*ii*) Industrial Schools,

(*iii*) Juvenile Branch,

(*iv*) Backward Class Officer, and

(*v*) Village improvement scheme.

The increase of 1,48 in 1936-37 over the figure for 1935-36 is mainly due to :—

(*i*) a transfer to this head with effect from 1936-37 of the grant-in-aid to the Children's Aid Society, Bombay, and the Society for the Protection of Children in Western India, Bombay, from the

head 57, Miscellaneous, and the accounting of all expenditure on the working of the Bombay Children Act, 1924, under "Juvenile Branch" under this head;

(*ii*) an increase of 29 under "Backward Class Officer" due to the decision that each of the budget heads concerned with the respective activities of the Backward Class Officer should be debited with a specified portion representing the approximate share which could be allocated to it out of the total divisible expenditure of the Backward Class Officer and his establishment. The provision on account of certain items which are common to all the Departments under that officer and used to be made under "28, Jails and Convict Settlements" and "47, Miscellaneous Departments" respectively are made solely under "28, Jails and Convict Settlements" and *pro rata* share is transferred to the head "47". The share of expenditure to be debited to this head has been fixed at Rs. 33,500;

(*iii*) the increase of 46 under "village improvement scheme" due to additional expenditure in connection with (*i*) cinema and publicity vans and (*ii*) the purchase of radio sets.

The decrease of 19 in the budget estimate for 1937-38 as compared with the figure for 1936-37 is mainly due to:—

(*a*) the reduction of 4 under the "Backward Class Officer"; and

(*b*) the reduction of 15 under "Village improvement scheme", partially counterbalanced by appointment of a full-time Inspector of Certified Schools in the Juvenile Branch.

XXXIX and 50, Civil Works.

—		1935-36.	1936-37.	Budget Estimate, 1937-38.
Revenue		30,89	31,83	61,71
Expenditure		85,83	1,14,48	1,46,15
	Charged ..	*7,22*	*7,92*	*7,78*
	Voted ..	78,61	1,06,56	1,38,37

Revenue.

189. The receipts consist mainly of rents of buildings, tolls on roads (in 1935-36) and transfers from the Central Road Fund.

Since 1936-37 tolls have been abolished. In that year however tolls amounting to about 1,00 were realised as arrears for 1935-36. In spite of the abolition of tolls the revenue in 1936-37 shows an increase compared with the figure for 1935-36 and this is mainly due to increase in receipts under Transfers from the Central Road Fund in 1936-37.

The increase of 30,82 in 1937-38 (in spite of abolition of tolls) compared with the figure for 1935-36 is mainly due to the increased receipts on account of Transfers from the Central Road Fund.

Expenditure.

190. The increase of 28,65 and 60,32 in the figures for 1936-37 and 1937-38, respectively, compared with the figure for 1935-36 is mainly due to increased provision for works financed from the Central Road Fund and ordinary works and also to the provision for scarcity works.

191. The Budget Estimate for 1937-38 has been distributed as under :—

Major Works in progress	Voted ..	13,78
	Charged ..	*12*
New Major Works..		3,15
Road works to be financed from the receipts from the Petrol Tax Fund ..		49,55
Minor Works	Voted ..	3,55
	Charged ..	*22*
Repairs	Voted ..	38,03
	Charged ..	*2,03*
Repairs—Road Development Account ..		45
Establishment—Ordinary	Voted ..	19,85
	Charged ..	*4,24*
Establishment—Central Road Fund ..	Voted ..	4
	Charged ..	*12*
Tools and Plant	Voted ..	1,61
	Charged ..	*3*
Grants-in-aid		8,37
Suspense		6
Charges in England—Establishment —Ordinary.	Voted ..	4
	Charged ..	*1,03*
Establishment—Central Road Fund ..	Voted ..	..
	Charged ..	*1*
Lump cut under "Allowances, Honoraria etc."	Voted ..	—8
	Charged ..	*—2*
Lump cut under "Contingencies" ..	Voted ..	—3
		1,46,15

192. New works to be financed from the ordinary revenues of the Province are shown in the list of new major works appended to this Book.

193. Works financed from Petrol Tax Fund are shown in the Civil Budget Estimates.

NOTE ON THE BUDGET PROVISION AND FINAL DEBIT OF EXPENDITURE ON PUBLIC WORKS DEPARTMENT ESTABLISHMENT AND TOOLS AND PLANT CHARGES.

194. In this Presidency the Public Works Department establishment is not divided into two distinct branches to deal separately with "Irrigation" and with "Roads and Buildings" (or "Civil Works"). A considerable proportion of the ordinary establishment executes work in connection with both branches. With a view to facilitating the booking of expenditure and appropriation audit, all establishment and tools and plant charges (excluding special establishments and those tools and plant which are required for the carrying out of Irrigation survey works) are included in one demand for grant under the head "50-Civil Works".

195. At the end of the year when the final figures of expenditure are known, the expenditure on ordinary establishment and tools and plant in each circle of superintendence is distributed over the major heads, in proportion to the total expenditure on works and repairs debited to those major heads in that circle. It is necessary that the budget provisions for both these items under all the major heads concerned should correspond as nearly as possible with the sums that will be finally debited to those heads.

196. *Establishment.*—During the years (up to and including the year 1933-34) the ordinary establishment charges provided in the budget were calculated at the rate of 24 per cent. of the estimated cost of works and repairs in the case of all Central heads and the Provincial heads "XVII", "18", "68", "81" and "52", the residue being shown under the head "50". The figures worked out in the accounts on the basis of a pro-rata distribution under the several major heads varied very greatly from those provided in the budget on the above basis. In order to bring the budget figures closer to the actuals it was decided with effect from the year 1934-35, that ordinary establishment charges under all the Provincial Major Heads concerned should be provided on a pro-rata, instead of a percentage basis, but that in the case of the Central heads they should continue to be provided at a percentage rate. It was also decided that special establishments should continue to be provided under the heads to which their cost is debitable. The establishment charges under the several heads of accounts concerned have been provided in accordance with the decisions outlined above.

197. *Tools and Plant.*—The original estimates are based on the requirements of the local officers. As a rate of 3 per cent. has been prescribed in respect of works carried out for other Governments, provision for tools and plant required for such works is made at that rate by deduction from the total actual requirements. The residue is distributed over all Provincial heads, including "50", in proportion to the estimated outlay on works and repairs incurred under those heads.

198. Certain establishment is engaged solely on work in connection with the Back Bay Reclamation Scheme and it is, accordingly, classified under the head "80-Bombay Development Scheme", to which head the cost of works and repairs in connection with that scheme is debitable. This head also bears the cost of part of the pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division, and one Assistant Engineer, and full pay and allowances of one overseer, who are now in charge of the Back Bay Reclamation work. Secretariat charges, calculated at 1 per cent. on the cost of works and repairs, are also included under this head.

199. The details of the establishment and tools and plant charges except those of the special establishment and those tools and plant which are required for carrying out of Irrigation survey works are given in the detailed Account under the major head "50-Civil Works" and the details of the special establishments and tools and plant required for Irrigation survey works are given in the detailed Accounts under the major heads concerned.

Distribution of charges for establishment for 1937–38 over several Public Works Department Major Heads.

—		Budget Estimate, 1937-38.	1936-37.
		Rs.	Rs.
1. 81–Civil Works (executed from loan funds)—Ordinary establishment charges calculated on pro-rata basis.	*Charged* ..	*100*	*200*
	Voted ..	500	600
2. Irrigation heads—			
"XVII"—(a) Cost of Special Establishment classified under XVII	Voted ..	2,76,800[1]	2,70,900
(b) Pensionary charges of Irrigation Department estimated to be debited to "XVII".	*Charged* ..	*5,700*	*6,700*
	Voted ..	21,000	24,700
(c) Ordinary establishment charges calculated on pro-rata basis.	*Charged* ..	*70,800*	*88,300*
	Voted ..	2,62,400	3,29,500
(d) Share of expenditure on retrenched personnel debitable to the Irrigation Branch.	*Charged* ..	..	..
	Voted ..	2,000	6,000
"18"—(a) Cost of Special establishment classified under "18"	Voted ..	37,400[2]	38,200
(b) Pensionary charges of Irrigation Department estimated to be debited to "18".	*Charged* ..	*1,000*	*1,400*
	Voted ..	3,700	5,500
(c) Ordinary establishment charges calculated on pro-rata basis.	*Charged* ..	*12,600*	*19,600*
	Voted ..	46,800	73,100
"68"—(a) Cost of Special Establishments classified under "68"	Voted ..	4,800	4,700
(b) Pensionary charges of Irrigation Department estimated to be debited to "68".	*Charged* ..	*900*	*1,400*
	Voted ..	3,200	4,100
(c) Ordinary establishment charges calculated on pro-rata basis.	*Charged* ..	*10,700*	*15,600*
	Voted ..	39,700	58,300
3. "52"—Bombay Development Scheme—			
(a) Cost of Special establishment	Voted ..	200	..
(b) Ordinary establishment charges calculated on pro-rata basis.	*Charged* ..	*6,300*	*9,000*
	Voted ..	23,500	35,000
4. "50"—Civil Works—Ordinary establishment charges calculated on pro-rata basis.	*Charged* ..	*5,25,600*[3]	*5,68,500*
	Voted ..	19,78,200[4]	20,28,000
Establishment—Central Road Fund	*Charged* ..	*12,900*	..
	Voted ..	4,200	..
		33,51,000	35,89,300
Total ..	*Charged* ..	*6,46,600*	*7,10,700*
	Voted ..	27,04,400	28,78,600

(1) Inclusive of lump cut of Rs. 500 under "Allowances, Honoraria etc."

(2) " " Rs. 100 " " "

(3) Includes Rs. 56,900 share of Government Houses of the ordinary establishment charges and Rs. 1,700 for lump cut under "Allowances, Honoraria etc."

(4) Inclusive of lump cut of Rs. 10,600 under "Allowances, Honoraria etc."

NOTE EXPLAINING VARIATIONS IN THE DEMAND FOR ESTABLISHMENT FOR THE YEAR 1937-38.

200. The total gross estimated cost of the Public Works Department establishment for the year 1937-38 is Rs. 36,86,500 (Rs. 6,63,400 Charged and Rs. 30,23,100 Voted) while the total net estimated cost is Rs. 33,51,000 (Rs. 6,46,600 Charged and Rs. 27,04,400 Voted). The subjoined statement shows the variations between the figures of cost of establishment for the years 1937-38, 1936-37 and 1935-36 :—

Items.	1937-38.	1936-37.	1935-36.
	Rs.	Rs.	Rs.
1. Total establishment charges excluding pensionary charges	36,51,000	37,93,500	36,73,158
2. *Deduct*—Establishment charges recoverable from other Governments and Departments ..	—3,35,500	—2,48,000	—4,22,429
Net establishment charges excluding pensionary charges	33,15,500	35,45,500	32,50,729
3. Pensionary charges of the Irrigation Department	35,500	43,800	65,448
Total ..	33,51,000	35,89,300	33,16,177

201. *Total establishment charges excluding pensionary charges.*—The large decrease in the estimate for 1937-38 compared with the figure for 1936-37 is mainly due to (*i*) retrenchment in the Secretariat in consequence of the separation of Sind, (*ii*) similar provision for expenditure in England and (*iii*) lump sum deduction for probable savings on the provision for pay of permanent non-gazetted establishment.

202. *Pensionary charges of the Irrigation Department.*—Pensionary charges are adjusted on a percentage basis on the establishment charges under the Irrigation heads "XVII", "18" and "68" by credit to the head "55—Superannuation allowances and pensions" after the close of the year. The rate of adjustment was fixed at 14 per cent. until the year 1930-31, when, this rate being considered excessive, the Government of India directed that in future it should be decided with reference to the rate of interest paid on loans taken from that Government in any particular year. The rate of adjustment is fixed accordingly every year and in doing so the fact that certain establishment in this Department is temporary is taken into account. The rate of adjustment of pensionary charges accordingly varies each year. The rate during the year 1935-36 was 7·5 and that fixed for the year 1936-37 is 8 per cent. The pensionary charges thus vary each year consequent on the variation which occurs in the rate of adjustment. Provision for the pensionary charges for the year 1937-38 has been made at the rate fixed for the year 1936-37, viz. 8 per cent., on the provision made for the establishment charges on a *pro rata* basis only under the several heads concerned, thus excluding charges on account of special establishments, which, with the exception of one measurer in the jurisdiction of the Central Circle, are all of a temporary nature.

PRO FORMA ACCOUNT OF THE RECEIPTS AND EXPENDITURE FROM THE PETROL TAX FUND.

	Rs.
Opening balance on 1st April 1936	41,61,562
Estimated receipts in 1936-37	17,80,000
	59,41,562
Estimated expenditure in 1936-37	20,01,000
Balance on 31st March 1937	39,40,562
Estimated receipts in 1937-38	10,77,000
	50,17,562
Estimated expenditure in 1937-38	50,17,000
Estimated balance on 31st March 1938	562

DETAILS OF THE BUDGET ESTIMATE FOR TOOLS AND PLANT UNDER 50–CIVIL WORKS FOR THE YEAR 1937-38.

Name of Officer.		Amount.
		Rs.
Superintending Engineer, Northern Circle		48,000
Superintending Engineer, Central Circle	*Charged*	*3,000*
	Voted	70,000
Superintending Engineer, Deccan Irrigation Circle		22,000
Superintending Engineer, Southern Circle		48,000
Electrical Engineer to Government		9,000
	Total	2,00,000

Distribution of the above total:

		Amount
Central Heads	50–Civil Works	11,500
	8–Military Engineer Services	100
	Posts and Telegraph Works	2,400
		14,000
39–Public Health	Public Works Department	1,000
	General Department	1,000
50–Civil Works, Provincial	*Charged*	*3,000*
	Voted	1,61,000
52—Bombay Development Scheme		2,000
Irrigation Heads—		
XVII–Irrigation, Navigation, etc.		11,000
18–Public Works		4,000
68–Construction of Irrigation, etc., works		3,000
	Total	2,00,000

XLI and 52, Bombay Development Scheme.

203. These revenue heads record receipts and expenditure for all Bombay Development Schemes except the Back Bay Reclamation and the Salsette and Ambernath Water Supply Schemes. The transactions relating to the Back Bay Reclamation Scheme are shown under "80-Bombay Development Scheme" and the receipts and expenditure in respect of the Salsette and Ambernath Water Supply Schemes are recorded under the heads "XXVIII" and "39" Public Health, respectively.

Revenue.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
(1) Rents from properties	6,46	6,28	6,31
(2) Sales of electricity	16	12	12
(3) Miscellaneous	32	25	26
(4) *Deduct*—Refunds	—58	—4	..
Total ..	6,36	6,61	6,69

Expenditure.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
I.—Original Works—			
(*a*) Land acquisition and Law charges	17	5	5
(*b*) Other works—			
(1) Industrial Housing Scheme		3	3
(2) S. S. 3-Trombay (North West)		7	3
(3) S. S. 6-Danda		1	1
(4) S. S. 7-Khar Model Suburb		5	11
(5) S. S. 15-Ambernath Development ..		..	..
(6) S. S. 16-Shahar		2	3
(7) S. S. 18-Kirol North		..	2
(8) S. S. 23-Ambernath Electric Supply ..		..	..
(9) G. 1-Quarters and offices in Bombay ..		1	..
	17	24	28

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
II.—Repairs and maintenance—			
(*a*) Rents and taxes for chawls, etc.	1,26	1,27	1,41
(*b*) Repairs and Maintenance	88	1,18	1,16*
Total ..	2,14	2,45	2,57
III.—Establishment—			
(*a*) Revenue establishment of chawls	73	79	82
(*b*) Public Works establishment charges { *Charged* ..	*9*	*9*	*6*
(*b*) Public Works establishment charges { Voted ..	26	35	24
Total ..	1,08	1,23	1,12
IV.—Tools and Plant— Public Works Tools and Plant charges	2	3	2
Lump cut under "Allowances, honoraria etc." and "contingencies"	..	..	—1
Total ..	3,41	3,95	3,98
Charged ..	*9*	*9*	*6*
Voted ..	3,32	3,86	3,92

* The approximate distribution of this will be as under :—

Executive Division.	Buildings.	Communi-cations.	Total.
Presidency	95	....	95
Electrical	12	....	12
Thana	3	6	9
Total ..	1,10	6	1,16

Revenue.

204. The estimates under (1) are based on the anticipated number of occupied rooms. The reduction of 4 in 1936-37 and 1937-38 under "Sales of Electricity", compared with the figure for 1935-36, is due to the reduced demand for electric energy by the Western India Match Factory as well as other consumers at Ambernath.

The decrease in 1936-37 and 1937-38 under "Miscellaneous", compared with the figure for 1935-36, is due to the abolition from the 1st April 1936 of Port dues leviable at the Port of Bhendi Bunder in the Thana Division.

Amounts of −58 and −4 under "Refunds" in 1935-36 and 1936-37 were mainly required for refunding to the District Local Board, Bombay Suburban District, the royalty fees realised from the Development Department quarries.

Expenditure.

205. *Original Works.*—The increase in the estimate under works for 1937-38, compared with the figures for 1935-36 and 1936-37, is due to increased activities in the suburban schemes.

206. *Repairs and maintenance.*—(*a*) The increase in the estimate for 1937-38 compared with the previous two years' figures is due to modification in the municipal assessment which varies with percentage of vacancies in the Development chawls. (*b*) The increase in 1936-37 and 1937-38, compared with the figure for 1935-36, is mainly due to special repairs to the Development chawls, etc., which are required to be carried out to prevent further deterioration of the property.

207. *Establishment and Tools and Plant charges.*—(*a*) The increase of 6 in the figure for 1936-37, compared with that for 1935-36 and that of 3 in the estimate for 1937-38 compared with the figure for 1936-37 is due to entertainment of additional sweepers for chawls. The period of sanction to the appointment of the Land Manager, Development Chawls and his establishment expired on 1st April 1936. Continuance of this establishment has been sanctioned for three years more and the necessary provision has been included in the 1937-38 estimate.

(*b*) The variations in the figures are due to *pro rata* distribution of the Public Works Department establishment charges.

XLIII, Transfers from Famine Relief Fund and 54, Famine Relief.

Revenue.

——	1935–36.	1936–37.	Budget Estimate, 1937–38.
Transfers from Famine Relief Fund	1,36	4,34	3,48
Total ..	1,36	4,34	3,48

Expenditure.

——	1935–36.	1936–37.	Budget Estimate, 1937–38.
Expenditure met from Famine Relief Fund ..	7	4,34	3,48
Total, 54-A—Famine Relief	7	4,34	3,48
Total, 54-B—Transfers to Famine Relief Fund ..	..	..	3,10
Grand Total—Voted ..	7	4,34	6,58

Revenue.

208. The amount to be drawn from the Famine Relief Fund for expenditure under the revenue heads is shown under the receipt head "XLIII-Transfers from Famine Relief Fund". The figure of 4,34 for 1936-37 represents the amount estimated to be drawn from the Famine Relief Fund that year on expenditure debitable to the head "43-A—Famine Relief" (present head "54-A").

It is proposed to draw 3,48 in the current year from the Famine Relief Fund for expenditure under the head "54-A—Famine Relief".

Expenditure.

209. The figure of 7 for 1935–36 represents expenditure on gratuitous relief to people in parts of the Dharwar and Belgaum districts due to failure of crops for want of rain and for reconstruction of houses destroyed by floods at Akola in the Sholapur District. In 1936–37 acute scarcity conditions were prevalent in the eastern portion of the Panch Mahals sub-division comprising the Dohad and Godhra talukas and Jhalod mahal, parts of the Indapur taluka and Sirur petha of the Poona District, and parts of the Ahmednagar, Sholapur and Bijapur districts. To relieve the agriculturists in the affected area the Legislative Council sanctioned a supplementary grant of 15,00 to cover expenditure on gratuitous relief to the indigent, doles to inferior village servants, scarcity works, improvement of water supply, purchase of fodder, etc. The expenditure under this head in 1936–37 was, however, ultimately estimated to be 4,34. This is mainly due to the greater part of the expenditure on scarcity works being debited to "41–Civil Works" and other Public Works Department heads, only the excess over the normal rates being debited to this head. As scarcity conditions still continue, relief measures will have to be continued till August-September. 3,48 has, therefore, been provided for in 1937–38. It is made up of 16 for salaries and establishments, 2,38

for gratuitous relief and doles, 34 for relief to people employed otherwise than on relief works, 23 for measures for protection of cattle, 27 for water supply and 10 for advances to local bodies for private aided works.

210. Under paragraph 7 (1) of the Bombay Famine Relief Fund Act the accounts of the Fund shall be made up at the end of each financial year, the securities belonging to the Fund being valued at their market value on the last day of such year. Paragraph 7 (2) of the Act provides that if the accounts so made up show that the balance in the Fund at the end of such year falls short of rupees sixty-three lakhs, the deficiency shall be made up from the revenues of the Province. It was anticipated that the deficiency to be made good from the revenues of the province at the beginning of the current year would amount to 3,10. Consequently, this amount has been provided under the head "54-B—Transfers to Famine Relief Fund" for being credited to the Fund.

XLIV and 55, Superannuation.

Revenue.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Contributions for pensions and gratuities	7,74	8,10	7,94
Receipts in England	2	2	..
Total ..	7,76	8,12	7,94
Deduct—Refunds	—6	—1	—9
Total ..	7,70	8,11	7,85

Expenditure.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Superannuation and retired allowances	73,14	77,80	80,75
Compassionate allowances	53	59	59
Gratuities	75	75	78
Pensions for distinguished and meritorious services or for political considerations	..	..	13
Covenanted Civil Service pensions..	85	1,05	1,04
Pensions under the Indian Civil Service Family Pension Regulations	..	..	18
Donations to service funds	13	15	15
Donations to provident funds	26	31	28
Equated payments of commuted value of pensions charged to capital	6,95	9,10	10,10
Charges in England	19,90	25,04	26,52
Loss or gain on exchange	—10	—12	..
Deduct—Actual amount of pensions recovered from other Governments	..	—6,00	—6,00
Deduct—Pensionary charges transferred to Commercial Departments	—67	—44	—35
Total ..	1,01,74	1,08,23	1,14,17
Charged ..	*22,89*	*25,31*	*27,02*
Voted ..	78,85	82,92	87,15

Revenue.

211. The increase in 1936–37 and 1937–38 over the figure for 1935–36 is due to the recovery of pension charges in respect of officers of joint services lent to the Government of Sind. But for this recovery there would have been a decrease due to more employees of District Local Boards and Municipalities joining provident and pension funds started by those bodies.

Expenditure.

212. Separate actuals for Bombay and Sind for the year 1935–36 are not available. Hence, the figures of 1935–36 under all the minor heads except "*Deduct*—Pensionary charges transferred to Commercial Departments" (in which case they represent figures booked in Bombay treasuries) represent 85 per cent. of the total expenditure for Bombay including Sind.

The figures for 1936–37 and 1937–38 under all the minor heads except "Charges in England" and "*Deduct*—Actual amount of pensions recovered from other Governments", are those payable from the treasuries in Bombay.

213. *Superannuation and retired allowances.*—The figure for 1936–37 has been based on the progress of actuals in that year. The estimate for 1937–38 provides for the growth of expenditure indicated by the trend of the figures of past years.

214. *Pensions for distinguished and meritorious services or for political considerations.*—Hitherto these charges were included under the old head "44, Territorial and Political pensions" in the Government of India budget. Under the Government of India Act, 1935, political pensions which were granted in lieu of resumed saranjam or inam grants have become a provincial charge. The liability transferred to Bombay in this respect in 1937–38 is 13.

215. *Pensions under the Indian Civil Service Family Pension Regulations.*—This charge was hitherto borne wholly by the Central Government. On the introduction of provincial autonomy provincial Governments are required to assume liability for the amount of Government contribution for a portion of the pensions of widows of certain subscribers to the I.C.S. Family Pension Scheme and their children. The share of Bombay on this account is approximately 18.

216. *Equated payments of commuted value of pensions charged to capital.*—The capital expenditure debited to the head "83, Payments of commuted value of pensions" together with the interest accruing thereon, is repaid from revenue by equated payments spread over fifteen years. These equated payments are debited to this minor head. The figure for 1935–36 represents 85 per cent. of the total expenditure for Bombay including Sind. As Sind's share of the debt on account of commutations of pensions has been taken over by Bombay with effect from 1st April 1936 as part of the financial settlement, the total expenditure has been shown against Bombay in 1936–37 and 1937–38. The increase in 1937–38 over the figure of 1936–37 is due to the fact that the figure of 1936–37 includes equated payments for ten years whereas the budget estimate for 1937–38 includes those for eleven years.

217. *Charges in England.*—The figure for 1935–36 represents 85 per cent. of the total expenditure for Bombay including Sind. As a matter of convenience it has been decided that pre-separation pension charges in England for both Bombay and Sind should be paid in the first instance by Bombay—adjustments being made in India. This mainly accounts for the increase in 1936–37 and 1937–38. A comparison of the figures for these two years shows that the tendency of the expenditure is to increase.

218. *Deduct—Actual amount of pensions recovered from other Governments.*—The pension charges pertaining to the period before 1st April 1936 are to be shared by Bombay and Sind in the manner specified by the Government of India (Constitution of Sind) Order, 1936. Broadly speaking, Sind has to pay to Bombay the amount by which the total payments from Bombay treasuries in respect of pre-separation pensions exceed 85 per cent. of the total liability of both provinces for that period. As recoveries from Sind in this respect have been made with effect from 1st April 1936 there are no recoveries for 1935–36.

219. *Deduct—Pensionary charges transferred to Commercial Departments.*—The pensionary charges which are debitable to the accounts of the Irrigation Department are shown as deductions from charges under this minor head. The decrease in the years 1936–37 and 1937–38 as compared with the year 1935–36 is mainly due to the reduction in ordinary establishment charges owing to the reduction in works expenditure.

55-A, Commutation of Pensions financed from ordinary revenues.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Amount transferred from the head "83, Payments of Commuted Value of Pensions"	10	6	4
Charged ..	*2*	*2*	*1*
Voted ..	8	4	3

220. All expenditure on pensions and superannuation allowances is provided in the first place under the major head "55, Superannuation allowances and pensions". The pensionary liabilities of commercial departments met either from ordinary revenues or loans are, however, debited to their respective major heads and corresponding credits are taken in reduction of the expenditure under the major head "55". These debits to the loan head (viz. "68, Construction of Irrigation etc. works") in relief of expenditure under the head "55", involve a utilisation of loan money to finance expenditure debitable to revenue. The debits of pensionary charges under the loan head are therefore utilised in relief of expenditure under the capital head "83, Payments of Commuted Value of Pensions" thereby reducing the loan funds required for that head. The accounts procedure for doing this is to debit the expenditure to the major head "55-A".

221. The provisions under this head therefore correspond to the provisions for pensionary liabilities under the head "68, Construction of Irrigation etc. Works". The decrease is due to reduction in establishment charges consequent on the reduced provision for works under "68, Construction of Irrigation etc. Works".

XLV and 56, Stationery and Printing.

Revenue.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Stationery receipts	27	25	28
Sale of Gazettes and other Government publications	87	87	86
Other press receipts	1,57	2,45	2,08
Receipts in England	1	1	1
Total ..	2,72	3,58	3,23
Deduct—Refunds ..	—1	—1	—1
Total ..	2,71	3,57	3,22

Expenditure.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Stationery.			
Stationery office and stores	1,09	1,07	1,09
Purchase of stationery stores	4,15	6,75	4,17
Stationery supplied from Central stores.. ..	1	1	1
Printing.			
Government presses	4,88	5,51	4,67
Printing at private presses	1	1	1
Charges in England	88	72	86
	11,02	14,07	10,81
Deduct—Value of Stationery supplied to and the cost of printing work done for commercial and other paying Departments	—7	—1,53	— 2
Lump cut under "Allowances, Honoraria, etc." ..	....	....	— 1
Lump cut under "Contingencies"	....	....	—16
Total, Voted ..	10,95	12,54	10,62

Revenue.

222. *Other press receipts.*—The increase in 1936-37 and 1937-38 over that of 1935-36 is due to provision having been made for recoveries from Sind Government for printing work done on their behalf in those years. The increase in 1936-37 is due to more work received from the Central Government including that from the Meteorological Department.

Expenditure.

223. *Purchase of Stationery Stores.*—The large increase in the year 1936-37 is mainly due to (1) the consumption of a large quantity of paper in printing of electoral rolls, voting papers, forms, etc., in connection with the last general elections to the Bombay Legislative Assembly and Council, (2) a larger demand for stationery articles received from officers of the Sind Government, and (3) the creation of a number of new offices for which no provision was made in the Stationery budget.

224. *Government presses.*—The increase in the year 1936-37 is mainly due to (1) the large amount of printing work in connection with the last general elections, and (2) the temporary revival of the post of second Assistant Manager and the entertainment of temporary additional establishment to cope with the heavy pressure of work in connection with the printing of electoral rolls, voting papers, etc.

225. *Charges in England.*—The increase in the budget estimate of 1937-38 over the figure for 1936-37 is due to the fact that a larger quantity of machinery is to be obtained from England for replacement of old machinery so as to maintain the efficiency of the presses.

226. *Deduct—Value of stationery supplied to and cost of printing work done for commercial and other paying Departments.*—The increase in the year 1936-37 is due to the fact that during that year the Government of Sind purchased the stationery required by their officers from the Stationery Office, Bombay. They have, however, stopped doing so from the current year.

227. *Cost of services rendered by the Printing and Stationery Department to the Bombay Legislative Council.*—Out of the net provision made for the purchase of stationery stores in the year 1936-37 a sum of Rs. 50,000 was earmarked for the work to be done for the Bombay Legislative Council. The cost of the printing work, etc., done for the Bombay Legislative Council during the year 1935-36 was Rs. 36,935.

XLVI and 57, Miscellaneous.

Receipts.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Unclaimed deposits	1,68	1,53	1,76
Sale of stores and materials	1	2	11
Fees for Government audit	40	38	39
Contributions	30	31	32
Other fees, fines and forfeitures	7	12	7
Recoveries of overpayments	81	29	29
Collection of payments for services rendered ..	54	93	97
Miscellaneous	36	32	28
Total ..	4,17	3,90	4,19
Deduct—Refunds	—44	—63	—65
Total ..	3,73	3,27	3,54

Expenditure.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Allowances, Rewards, etc.—			
Allowances to terrorists, etc.	1	2	2
Charity—			
Donations for charitable purposes	1,70	1,11	1,09
Charges on account of European vagrants	8	10	7
Miscellaneous—			
Special Commissions of Enquiry..	..	15	..
Rewards for destruction of wild animals	1	2	1
Irrecoverable temporary loans and advances written off.	51	17	38
Rents, rates and taxes	2,13	1,77	1,77
Contributions	2,59	2,44	3,19
Miscellaneous compensations	1	1	1
Miscellaneous charges for the treatment of patients at the Pasteur Institute	1	..	..
Miscellaneous Darbar charges	3	3	6
Charges in connection with Village Panchayats Act (Bombay)	18	23	26
Miscellaneous unforeseen charges	6	4	4
Charges in England	1	3	1
Charges in connection with the celebration of His Majesty's Silver Jubilee	1,26	..	..
Lump cut under "Contingencies"	..	..	—1
Total ..	8,59	6,12	6,90
Charged ..	..	*4*	..
Voted ..	8,59	6,08	6,90

Revenue.

228. *Unclaimed deposits.*—This is a fluctuating item. The decrease of 15 in 1936-37 compared with the figure for 1935-36 is based on the progress of actuals. The provision for the next year is based on past actuals.

229. *Sale of stores and materials.*—The increase of 9 in the budget estimate for 1937-38 compared with the figure for 1936-37 is due to the anticipated receipts on account of the sale of His Excellency the Governor's motor cars.

230. *Recoveries of overpayments.*—The decrease of 52 in 1936-37 and 1937-38 is mainly due to 64 recovered from the Government of India, in respect of the payment made to the District Local Board, Ahmedabad, on account of Local Fund Cess recoverable from the Limdi Darbar, being credited to this head during 1935-36.

231. *Collection of payments for services rendered.*—The increase of 39 in the figure for 1936-37 over that for 1935-36 is mainly due to the fact that recoveries of contribution (56) on account of Bombay I.C.S. officers recoverable from the Sind Government is credited to this head. The increase of 4 in the budget estimate for 1937-38 is based on the progress of actuals.

Expenditure.

232. *Donations for charitable purposes.*—The decrease of 59 in the figure for 1936-37 compared with that for 1935-36 is mainly due to the transfer of provision (48) for the Children's Aid Society and Society for the Protection of Children in Western India from this head to 47, Miscellaneous Departments, and reduction in the grant-in-aid to Societies for prevention of cruelty to animals.

233. *Special Commissions of Enquiry.*—The figure for the year 1936-37 represents expenditure on account of the Bombay Stock Exchange Enquiry Committee.

234. *Irrecoverable temporary loans written off.*—The figure for 1936-37 is based on the progress of actuals. The budget estimate for 1937-38 includes an estimated write off of about 21 on account of arrears of tagavi loans to certain khatedars in Dhandhuka Taluka.

235. *Rents, Rates and Taxes.*—With effect from 1937-38 the following items are provided under this head :—

(*i*) Rent for the Bombay-Poona Telephone Line, and

(*ii*) Payment of general taxes to the Bombay Municipality.

Under (*ii*) provision is made for the amount payable to the Bombay Municipality in respect of Government properties in lieu of the general tax under Section 144 of the City of Bombay Municipal Act, 1888. The figure for 1935-36 for the municipal tax (2,08) is higher than the figure for 1936-37 and the budget estimate for 1937-38 (1,71) because of additional payments made during 1935-36 to the Bombay Municipality on account of the increase in the number of properties of Government during the currency of the award for the previous quinquennium. Pending settlement of a dispute with the municipality regarding certain buildings and lands included in Mr. Kanga's new award for the quinquennium 1934-39 a provisional sum of Rs. 1,70,499 is payable by Government according to the rateable value fixed in the award for Government buildings and lands in the city.

236. *Contributions.*—The decrease of 15 in the figure for 1936-37 compared with 1935-36 is due to an expenditure of 27 in the earlier year under grants for local board elections as against 2 in 1936-37. The increase of 75 in the budget estimate for 1937-38 is mainly due to additional provision of 74 for grants for local board elections as general triennial elections are to be held in the Northern and Central Divisions.

237. *Charges in connection with the Village Panchayats Act.*—The increase in the budget estimate for 1937-38 compared with the figures for 1935-36 and 1936-37 is due to the provision on account of pay and travelling allowance of the special officer attached to the Office of the Commissioner, Central Division, for encouraging the growth of village panchayats in that division being now made under this head instead of under the head "25—General Administration".

LI and 63, Extraordinary Receipts and Charges.

Revenue.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Sale of land	..	50	30
Sale of other Government assets	29,27	..	21
Other items	16	8	50
Total ..	29,43	58	1,01
Deduct—Refunds	— 3	..	..
Total ..	29,40	58	1,01

Expenditure.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Expenditure on retrenched personnel—			
(A) Civil (Non-commercial)	19	3	..
(B) Joint Establishment—Public Works	16	19	10
Deduct—Expenditure transferred to XVII—Irrigation, etc. Works for which capital accounts are kept—Working expenses	— 6	— 4	— 2
Deduct—English cost of establishment	— 12	— 7	..
Charges in England	12	7	..
Total ..	29	18	8
Charged ..	7	5	..
Voted ..	22	13	8

Revenue.

238. *Sale of land.*—Receipts of Rs. 10,000 or more from the sale of land are credited to this head. The receipts are therefore of a fluctuating nature.

239. *Sale of other Government assets.*—The receipts in the year 1935-36 represent the sale proceeds of securities of certain High Court funds taken over by Government. The budget estimate of 1937–38 represents the sale proceeds of certain securities with Government for extensions and improvements to a hospital.

240. *Other items.*—The figures of 1935–36 and 1936–37 include 8 on account of the recoveries from the Bombay Board of Film Censors of the outstanding balance

of Government grant. The figures of 1935–36 also include cash balances of certain High Court funds. The budget estimate of 1937–38 represents a donation from the N. M. Wadia charities.

Expenditure.

241. The expenditure on leave salary and travelling allowance granted to the retrenched personnel has been debited to the head " 63, Extraordinary charges ". The share of such expenditure debitable to the Public Works Department has been shown separately and that on account of Irrigation Department transferred to the head " XVII—Irrigation, etc.—Works for which capital accounts are kept—Working expenses " by deduction of expenditure under this head. In order to transfer to the head " XVII " a proportion of the expenditure in England on account of the leave salary and travelling allowance of the retrenched personnel in the Public Works Department, the payments made to such personnel in the Public Works Department by the High Commissioner is brought to account under " Joint Establishment—Public Works " which is counterbalanced by a corresponding *minus* amount under the head " *Deduct*—English cost of establishment ".

The expenditure under this head is decreasing as the number of persons whose leave salaries are debitable to this head is decreasing.

242. *Joint Establishment—Public Works.*—The increase in 1936–37 over the year 1935–36 is due to the expenditure on leave salaries and travelling allowance to the staff retrenched in the Public Works Department, Secretariat, on the separation of Sind. The budget estimate for 1937–38 also includes provision on that account.

243. *Deduct—English cost of establishment.*—For accounts procedure *see* remarks in paragraph 241 above. The decrease in 1936-37 compared with 1935–36 is due to the payment of leave salary in 1936–37 being restricted to a period of about eight months only after which the officer has retired.

68, Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.

Expenditure.

244. The provision of funds for capital expenditure on irrigation works for which capital accounts are kept is made under the head "68". The capital expenditure on these works may be defrayed from the general revenues of the year, or from the Famine Relief Fund, or from sources outside the revenues of the year, such as loans, accumulated balances of the previous years, etc., but the major head "68" is intended to include only such expenditure as is incurred from sources outside the revenues of the year, and for this reason the provisions made from ordinary revenues of the year, or from the Famine Relief Fund, are deducted in a lump sum from the gross provision made under this head and are shown under a separate head, viz. "19".

245. The figures for the three years ending 1937–38 are shown below :—

	Total.	*Charged.*	Voted.
1935–36	4,46	*25*	4,21
1936–37	2,77	*17*	2,60
1937–38	2,55	*12*	2,43

The budget estimate of 2,55 for 1937–38 shows a decrease of 1,91 and 22 when compared with the figures for 1935–36 and 1936–37, respectively. The decrease is mainly due to the smaller provision made for the Nira Right Bank Canal Project which is approaching completion.

246. The details of the provision made for 1937–38 are given below :—

——	Voted.	*Charged.*	Total.
Works	2,22	....	2,22
Establishment—			
Ordinary	40	*11*	51
Special	5	....	5
Pensionary charges	3	*1*	4
Tools and Plant (Ordinary)	3	....	3
Deduct—Receipts on capital account	—30	....	—30
	2,43	*12*	2,55

247. As explained in the last paragraph under the head "XVII", all ordinary esablishment and tools and plant charges of the Public Works Department are included in one demand for grant under the head "50—Civil Works". Out of the total votable amount of 2,43 the provisions of 40 and 3 for ordinary establishment and tools and plant charges respectively have, therefore, been included in the demand under the head "50—Civil Works" (Demand No. 23) and the residue, viz. 2,00 has been included in Demand No. 31.

70, Capital Outlay on Improvements of Public Health.

Expenditure.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
1. Poona Drainage Improvement Scheme, 1st section	36	....	....
2. Annual instalment for purchase of the Kirkee water works from military authorities ..	25	25	25
3. Remodelling the Mutha Right Bank Canal into sections	4	....	....
4. Providing a new dust-proof roof over high service reservoir of the Poona Water Works	9	....	....
5. Providing new economiser and new chimney for Poona water works	23	1	....
6. Installation of a fourth pumping unit at the Bahiroba pumping station	2	....	....
7. Diversion of Sadar Bazar Nala in the Sholapur development scheme	1	....	16
8. Provision on account of new oil and electric pumping units at the Bahiroba Pumping Station	....	1,38	....
9. Providing water supply at Ardeshir Irani Road, Poona	....	16	....
10. Providing and fixing additional fire hydrants on the existing mains in the Poona Cantonment Water Supply ..	....	9	13
11. Installation of one spare pumping unit for the middle service reservoir in the Poona Cantonment water works	....	....	68
12. Providing a dust-proof roof of reinforced cement concrete over the upper service reservoir in the Poona Cantonment water works ..	....	....	5
13. Laying 3″ diameter C. I. pipe for supplying water to bungalows on the Boat Club and Sir Bhandarkar Roads in the Poona Cantonment water supply	....	....	11
14. Laying 3″ diameter C. I. pipe main for supplying water to bungalows in the Bhamburda Town Planning Area No. 1 in the Poona Cantonment Water Supply	....	....	6
15. Laying 3″ diameter C. I. pipe main for supplying water to the bungalows in Wakdewadi in the Poona Cantonment water supply ..	....	....	8
Total ..	1,00	1,89	1,52
Charged ..	*3*	*8*	*6*
Voted ..	97	1,81	1,46

248. *Item* 2.—According to the terms of the agreement for the purchase of the Kirkee water works with the Government of India made in 1929, payments are to be made in 20 equal instalments of 25 each. The amount of 25 in this year's estimates is on account of the seventh instalment.

249. *Item* 7.—This work forms part of the Sholapur Development scheme for developing a large tract of open Government land lying within the Sholapur municipal limits between the city and the railway lines. Very little expenditure has been incurred so far, as the projects in the scheme, which were prepared in 1928, require revision in view of the changed circumstances. A provision of 16 is made in the current year's budget on account of payment of compensation for acquisition of land in the scheme.

250. *Item* 10.—102 fire hydrants are required by the following three authorities in Poona, who are willing to pay the usual rent of Rs. 5 per year per hydrant :—

	No. of hydrants demanded.
(1) Cantonment Authority	58
(2) Garrison Engineer	10
(3) Suburban Municipality	34
	102

The total cost of the work is estimated at 22. Of this amount an expenditure of 9 was incurred during 1936-37. The balance of 13 is provided in the current year's budget.

251. *Items* 11 *to* 15.—These items have been explained in the list of new items.

80, Bombay Development Scheme.

252. All the activities of the Development Department were originally financed from loan funds under the capital expenditure head "59, Bombay Development Scheme", the capital receipts realised therefrom being taken in reduction of expenditure under the same head, and the revenue receipts being shown under the head "XLII, Bombay Development Scheme". From the year 1927–28, revenue heads "42" and "XXXI, Bombay Development Scheme" were opened for those schemes of the Development Department on which capital expenditure was complete, and the Industrial Housing Scheme was transferred to that head. During 1928–29 two more schemes, viz., the schemes of water and electric supply at Ambernath, were transferred to the revenue head. The Development Department has been abolished from 1st March 1930, and all charges pertaining to the schemes of the Department excepting only those of the Back Bay Scheme, have been transferred to revenue heads with effect from 1930–31.

253. Government are at present carrying out the programme of development approved by the Legislative Council, viz., (1) the Reclamation of Block No. 7 with such dry filling materials as may be offered free of cost at certain accessible points outside that Block, (2) the construction of a marine promenade connecting Blocks 2 and 7, and (3) the development of Blocks 1 and 2.

The following important works are in progress in the current year and the provisions proposed are for their completion :—

(1) Construction of the Marine Drive to its full width between plots Nos. 98 to 207 complete with drains and lighting arrangements in Blocks 1 and 2.

(2) Providing surface drainage for, and constructing without paving of footpaths, certain roads in Blocks Nos. 1 and 2 and planting road side trees (constructing certain roads in Blocks Nos. 1 and 2, roads A, B, C, D, portions of 40′, 50′, and 120′ roads).

The following new works have been provided in the current year and are expected to be completed :—

(1) Construction of storm water drain along 100 feet road to the north of Lloyd Recreation ground and Marine Drive connecting with major storm water drain No. 9 in Block No. 1.

(2) Constructing minor storm water drain for 120′ road along storm water drain No. 6 between the junction with 120′ road (North-south) and sea wall Block No. 2.

(3) Providing sewers and accessories along 120′, 50′ and 40′ roads in the south-west portion of Block No. 2.

In addition, a provision of 36 is proposed on account of the transfer of the Willingdon south scheme of the late Development Department to the Revenue Department. This item is merely an accounts adjustment.

254. The following statement shows the expenditure and receipts entered under this head :—

—		1935-36.	1936-37.	Budget Estimate, 1937-38.
A—Works and repairs	Voted ..	6,76	12,72	9,45
B—Establishment and contingencies ..	*Charged* ..	*3*	*4*	*4*
	Voted ..	19	20	21
Deduct—Anticipated receipts from sales of surplus plant ..		—1	..	—1
Deduct—Receipts of a capital nature		—1,89	—2,43	—2,04
	Total ..	5,08	10,53	7,65

With a view to taking advantage of the present demand for building plots in Bombay the works of construction of roads, drains, and of marine drive have been accelerated. This has caused increase under "works and repairs" in the figure for 1936–37 and budget estimate for 1937–38 compared with the figure for 1935–36. The 1936–37 figure also includes an extraordinary payment of 5,87 to the B. B. & C. I. Railway Company for the land between the Churchgate Station and the Japanese Gymkhana. The 1937-38 estimates include a decretal amount of 2,39 payable to Messrs. Patel & Co. for earth from Kandivlee quarries.

The increase of 54 under receipts of a capital nature in 1936–37 compared with the figure for 1935–36 is due mainly to realisation in 1936–37 of premium of 20 per cent. for sale of plots in Block V in the Back Bay Scheme and to the refund of the Municipal General Tax for the quinquennium, 1929–34. The decrease of 39 in 1937–38 compared with 1936–37 figure is due to the absence in 1937–38 of the refund of the Municipal General Tax and to anticipated smaller receipts.

The establishment items provided under this head consist of the following :—

(i) Cost of establishment employed specifically in connection with the Back Bay Reclamation Scheme and the contingencies as arising therefrom.

(ii) Secretariat charges calculated at 1 per cent. on the estimated cost of works and repairs. For this item a corresponding credit is afforded under the head "50, Civil Works".

(iii) 5, 10 and 30 per cent. respectively of the pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division, and one Assistant Engineer. These percentages have been based on the proportion of the time likely to be spent by those officers on work connected with the Back Bay Reclamation Scheme.

255. The following are the details of the receipts of a capital nature taken in reduction of expenditure :—

—	1935–36.	1936–37.	Budget Estimate, 1937–38.
(1) Sale of land—			
B. 1—Back Bay Reclamation Scheme	16	1,07	90
B. 9—Dadar Distillery Site	23	8	7
S. S. 1—Kurla-Kirol..	..	..	..
S. S. 2—Trombay North East	2	..	2
S. S. 3—Trombay North West	18	23	20
S. S. 6—Danda	7	5	5
S. S. 7—Khar Model Suburb	71	56	60
S. S. 16—(Andheri Sector of Shahar, Kolekalyan) ..	4	8	11
S. S. 15—Ambernath Development	..	4	2
S. S. 17—Central Salsette Tramway	27	8	10
S. S. 18—Kirol North	4	17	4
S. S. II and III—Kurla Diversion Road	..	..	1
(2) Rents from properties—Back Bay Scheme.. ..	15	26	10
(3) Miscellaneous—Receipts	3	3	4
Total ..	1,90	2,65	2,26
Deduct—Brokerage	—1	—22	—22
Net total ..	1,89	2,43	2,04

The demand to be voted under the head is 5,22 excluding 4 for expenditure charged on revenue under "Establishment and contingencies".

81, Civil Works.

—		1935-36.	1936-37.	Budget Estimate, 1937-38.
Expenditure	Voted ..	3	3	4

256. The grant for 1937-38 has been distributed as under :—

		Rs.
Original works		3,000
Establishment—		
Charged		*100*
Voted		500
Tools and Plant		..
Rounding	*Charged* ..	*—100*
	Voted ..	+500
	Total ..	4,000

83, Payments of commuted value of pensions.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Payments of commuted value of pensions	9,83	10,82	11,85
Deduct—			
Amount financed from ordinary revenues	—10	—6	—4
Capital portion of equated payments out of revenue ..	—4,01	—5,58	—6,44
Total ..	5,72	5,18	5,37
Charged ..	*—21*	*27*	*37*
Voted ..	5,93	4,91	5,00

257. All payments on account of commutation of pensions are accounted for under the capital major head " 83, Payments of commuted value of pensions " in the first instance, and such portion of the expenditure recorded under that head as it may be decided to finance from revenue is transferred at the end of the year to the major head " 55-A, Commutation of pensions financed from ordinary revenues ". The net amount debited to " 83 ", after deducting therefrom the expenditure financed from ordinary revenues, is repaid from revenue by equated payments of capital and interest spread over fifteen years. The equated payments in respect of each year commence from the year following that in which commutations are sanctioned. The total equated payments in respect of each year's commutations are debited to the head " 55, Superannuation allowances and pensions " and credits are transferred to (*a*) the capital head " 83 " of the capital portion of the payments and to (*b*) " 22, Interest on debt and other obligations " of the interest portion.

258. *Payments of commuted value of pensions.*—The expenditure under this head depends upon the number of applications received and admitted. The budget estimate of 1937-38 is based on anticipated demands.

259. *Deduct—Amount financed from ordinary revenues.*—See remarks under the head " 55-A, Commutation of pensions financed from ordinary revenues ".

260. *Deduct—Capital portion of equated payments out of revenue.*—Separate figures for Bombay and Sind are not available under this head for 1935-36; Bombay's share for that year has therefore been taken at 85 per cent. of the total expenditure for Bombay including Sind. As Sind's share of the debt on account of commutations of pensions has been taken over by Bombay as part of the financial settlement with effect from 1936-37 the total expenditure in respect of equated payments has been shown against Bombay in 1936-37 and 1937-38. The increase in 1937-38 over the year 1936-37 is due to the fact that the figures of 1936-37 include capital portion of equated payments for ten years whereas the budget estimate for 1937-38 includes that for eleven years.

85, Payments to retrenched personnel.

—	1935-36.	1936-37.	Budget Estimate, 1937-38.
Civil (Non-Commercial)—Gratuity	5	....	....
Irrigation—Gratuity	....	9	....
Deduct—Repayments out of revenue—			
(*a*) Expenditure transferred to " XVII—Irrigation, etc. Works for which capital accounts are kept—Working expenses " ..	....	—2	....
(*b*) Amount written back to " 55, Superannuation allowances and pensions " ..	—60	—52	—54
Total—Voted ..	—55	—45	—54

261. Under the orders of the Auditor General, expenditure on gratuities to retrenched personnel has been debited to this head, separately for non-commercial and commercial departments.

262. *Irrigation—Gratuity.*—The expenditure in 1936-37 is on account of the payment of gratuities to the non-gazetted staff in the Public Works Department, Secretariat, retrenched on account of the reduction of work in consequence of the separation of Sind. A portion of this is debitable to the Irrigation Department and has been transferred to the head " XVII, Irrigation, etc. " by credit to this head.

263. Payments on account of gratuities to retrenched personnel are, in the first instance, debited to the capital head " 85 ". These payments are written back to revenue within a period of five years beginning from the year 1933-34, i.e., 1/5th of the expenditure in each year is being debited to the revenue head " 55, Superannuation allowances, etc." until the expenditure in respect of that year under " 85 " is wholly wiped out. The debits to " 55 " on account of write-backs are counterbalanced by corresponding credits to " 85 ".

Debt, Deposits, Advances and Remittances.

264. As a consequence of provincial autonomy, the banking and accounting arrangements of Provincial Governments have been revised with effect from the 1st April 1937, and Provincial Governments are now responsible for providing not only for their revenue and capital expenditure but also for a large body of transactions of a local nature associated with debt, deposits, advances and remittance heads. A number of new heads of accounts have therefore been opened in the current year to record those transactions. The following explanation is offered of the figures entered under the existing and the new heads under this section.

Receipts.

—	1936-37.	Budget Estimate, 1937-38.
N.—Public Debt—Debt raised in India— II—Floating Debt—Treasury Bills	..	24,00

265. To meet temporary deficiencies in the debt, capital, deposits, advances and remittances section month by month it is proposed to issue 3 monthly treasury bills. This accounts for the estimate of 24,00 under this head. A corresponding sum has also been provided on the disbursement side for the discharge of the treasury bills as they will not be carried over into the next financial year. The issue of treasury bills to meet deficiencies in the revenue section will not be necessary as the Government of India have agreed to meet them, during the year 1937-38, by providing ways and means advances interest free.

—	1936-37.	Budget Estimate, 1937-38.
O.—Unfunded Debt— State Provident Funds..	..	54,50

266. This head both on the receipt and disbursement side appears for the first time this year in the Provincial accounts. The estimate represents the contributions of the subscribers to the Provident Funds, repayments with interest of advances given to them from the funds and interest on the balances in the Fund paid by Government for which provision is made under "22, Interest on debt and other obligations".

—	1936-37.	Budget Estimate, 1937-38.
Famine Relief Fund	1,48	5,38

267. As the Devolution Rules ceased to operate with effect from 1st April 1937, provision for the establishment and maintenance in this Presidency of a Fund on the lines of the old Famine Relief Fund maintained under Schedule IV to those rules, was made by the Bombay Famine Relief Fund Act, 1936, which came into force with effect from 1st February 1937. On the commencement of this Act, the balance to the credit of this Government in the old fund was withdrawn and after setting apart a sufficient amount for the grant of loans to cultivators and for the relief of famine in the year 1936-37, the remaining amount

was invested in securities of the Government of India as provided in section 4 of the Act. The Famine Relief Fund now consists of—

(i) the securities of the Government of India in which the Fund is invested;

(ii) the interest which may from time to time accrue on the investments; and

(iii) such other sums as the local Government may from time to time contribute to the Fund under sub-section (2) of section 7 of the Act or otherwise.

The Fund can be expended only upon—

(1) the relief of serious famine in the Presidency, and

(2) the relief of distress caused by serious drought, flood or other natural calamities in the Presidency:

provided that when the Fund exceeds the minimum of Rs. 63 lakhs, the local Government may utilise the excess to meet expenditure on protective irrigation works and other works for the prevention of famine in the Presidency, or for the grant of loans to cultivators either under the Land Improvement Loans Act, 1883, or under the Agriculturists' Loans Act, 1884, or for relief purposes, or in the repayment of advances made by the Government of India or to meet irrecoverable balances of loans granted under the said Acts or for relief purposes.

268. The details of the estimated receipts shown above are :—

—	1936–37.	Budget Estimate, 1937–38.
A—Famine Relief Fund—		
(a) Transfers from the Revenue Account	..	3,10
(b) Interest receipts	1,25	2,20
(c) Recoveries of famine expenditure	23	8
Total ..	1,48	5,38

Item (a).—See paragraph 210 under "XLIII, Transfers from Famine Relief Fund" and "54, Famine Relief". The estimated deficiency to be made good in the current year from the revenues of the Province is shown as a receipt under this head.

Item (b).—Interest realised on the securities in which the Fund is invested [item (ii) above] is credited to this head after deducting advance interest paid at the time of purchase of securities. The difference between the budget estimate for the current year and the figure for 1936–37 is mainly due to the average rate of interest adopted for the current year, viz., 3·7 per cent. being higher than the rate of 2 per cent. at which the Government of India paid interest in 1936–37 on the balance in the old fund.

Item (c).—Recoveries of expenditure incurred in the past on direct relief of famine which are of a fluctuating nature are credited to this head.

—	1936–37.	Budget Estimate, 1937–38.
Appropriation for reduction or avoidance of debt	18,25	15,14

269. In the accounts the amount provided in the revenue section for repayment of the loans taken from the Central Government is to be passed on to that Government through the debt section by credit to this head and debit to the head "Loans from the Central Government". See paragraph 88 under "23, Appropriation for reduction or avoidance of debt".

—	1936–37.	Budget Estimate, 1937–38.
Provincial Road Fund—		
(1) Investment Account	..	4,73
(2) Other Accounts	4,73	5,33
Total ..	4,73	10,06

270. Under section 9 (*4*) of the Bombay Motor Vehicles Tax Act, 1935, if the net proceeds of the tax in any year exceed the sum of Rs. 26,57,000 the excess amount, after satisfying the requirements, if any, of sub-section (*3*) of that section, shall be entered in a separate account and shall be expended in such manner as the Local Government may determine solely on the construction, improvement and maintenance of new and existing roads including roads vesting in, belonging to or managed by, any local authority. This head has been opened to record the amounts so transferred and the expenditure incurred therefrom. The sums shown against item (2) are the estimated surpluses for the years 1936–37 and 1937–38. The sum of 4,73 was invested last year in treasury bills and the estimate against item (1) in 1937–38 is on account of the sale proceeds of these bills. The amount is to be utilised in the manner shown on the disbursement side against the minor head "Other Accounts" of the head. The estimated surplus of 5,33 in the current year is proposed to be invested pending settlement of the items on which it should be spent.

—	1936–37.	Budget Estimate, 1937–38.
Deposits of depreciation fund of Government Presses—		
Government Central Press	16	17
Yeravda Prison Press	5	5
Total ..	21	22

271. The figures for the last and current years represent the provision for depreciation, which is provided by debit to "56, Stationery and Printing".

—	1936–37.	Budget Estimate, 1937–38.
Deposits of depreciation reserves of Commercial concerns—		
A.—Reserves—		
(*i*) Depreciation reserve of Nasik Distillery	1,15	1,15
(*ii*) Mahura flowers fire insurance reserve	5	5
Total ..	1,20	1,20

272. The figures shown above represent the provisions for depreciation in the last and current years debit for which is entered under "8—Provincial Excise".

—	1936–37.	Budget Estimate, 1937–38.
Deposits of Local Funds	..	3,04,41

273. This head both on the receipt and disbursement side appears for the first time this year in the Provincial accounts. The estimate of receipts shown above is on account of funds deposited by the district local boards, municipalities and other local bodies who bank with Government. The estimate on the disbursement side under this head records withdrawals from their deposits in treasuries by the local bodies.

—	1936–37.	Budget Estimate, 1937–38.
Departmental and Judicial deposits—		
Civil Deposits	54	4,56,26

274. The various items coming under this head on the receipt and disbursement sides are given at pages 49 and 343 of the civil budget estimates. All the items with the exception of "Deposit account of receipts under the Bombay Public Conveyance Act" appear for the first time in the Provincial accounts this year.

—	1936–37.	Budget Estimate, 1937–38.
Other Accounts—		
(1) Subventions from Central Road Fund	17,80	10,77
(2) Deposit Account of grants from the Central Government for economic development and improvement of rural areas ..	5,00	..
(3) Deposit account of grants from the Central Government for development of cottage and small scale woollen industries ..	13	14
(4) Deposit account of grants made for the scheme of co-operative training and education	..	..
(5) Deposit account of grants made by the Indian Central Cotton Committee	..	1,00
(6) Deposit account of grants made by the Imperial Council of Agricultural Research	1,86	1,76
(7) Deposit account of grants from the Central Government for the development of handloom industries	39	39
(8) Deposit account of grants from Sugar Excise Fund ..	21	13
Total ..	25,39	14,19

275. According to the accounting procedure prescribed for transactions of the Central Road Fund the amounts distributed to Provincial Governments are credited to "Subventions from Central Road Fund". The actual expenditure on works executed is recorded under "50, Civil Works—Communications and Repairs". At the same time an equal amount is debited to the abovementioned

deposit head and credited to the minor head "Transfers from Central Road Development Account" under the receipt head "XXXIX-Civil Works". The lower estimate for the current year compared with the last year's figure is due to the recent orders of the Government of India under which all future allocations to provinces from the Central Road Fund will be retained by them until the present balances with the local Governments are exhausted. Hence the estimate for 1937-38 has been placed at 10,77 which together with the estimated balance (39,40) on 31st March 1937 equals 50,17 the expenditure provided for under "50, Civil Works" for works to be financed from the Fund.

276. In the year 1935-36, the Government of India sanctioned an allotment of Rs. 7 lakhs for expenditure on schemes for the economic development and improvement of rural areas in the Bombay Presidency including Sind of which the Bombay share was 5,62, and expenditure was incurred on various schemes approved by the Bombay Legislative Council. The unspent balance from that allotment on 31st March 1936 amounted to 4,61. The Government of India sanctioned a further allotment of Rs. 5 lakhs last year. As no further allotment for this purpose is expected in the current year, no provision has been shown on the receipt side of the deposit account. The expenditure expected to be incurred in the last and current years has been shown on the disbursement side.

277. The Government of India have sanctioned a grant of 13 in 1936-37 and of 14 in 1937-38 for a scheme formulated by the Woollen Industries Committee for the development of cottage and small scale woollen industries. The expenditure to be incurred in 1937-38 from that allotment is provided on the disbursement side. The grant made by the Government of India is credited in the first instance to the deposit account on the receipt side and the amount actually spent under the service head "43-Industries" is credited to the revenue head "XXXII-Industries" and the deposit account is cleared by a corresponding debit on its disbursement side.

278. The Government of India sanctioned in 1935-36 an allotment of 70 of which the Bombay share was 59 to be spent by the Bombay Government in furtherance of schemes for co-operative training and education. The procedure prescribed for the accounting of the expenditure in the Provincial Accounts is exactly similar to that followed in the case of subvention from Central Road Fund mentioned in paragraph 275 above. As no allotment from the Government of India is expected this year, no provision is shown in the estimates on the receipt side. The amounts expected to be spent in the last and the current years out of the balance of 58 left from the grant paid by the Government of India in 1935-36 are shown on the disbursement side of the deposit account.

279. The grants given by the Indian Central Cotton Committee were till the end of last year credited to a deposit head and the expenditure was taken as a direct charge to that head in the deposit section of the Central accounts. But with effect from the current year the transactions relating to these grants appear both on the receipt and disbursement sides of the Provincial Accounts.

280. The accounting procedure for subsidies from the Imperial Council of Agricultural Research is similar to that followed in the case of subventions from the Central Road Fund. They are credited in the first instance to this deposit head. The actual expenditure on the various schemes of research is recorded under the service heads, viz., "40-Agriculture" and "41-Veterinary" and at the same time an amount equal to that expenditure is debited to the deposit head. A corresponding credit is given on the receipt side under "XXIX-Agriculture" and "XXX-Veterinary".

281. The accounts procedure for the grant made by the Government of India for the development of the handloom industries is that given in paragraph 277 above.

282. The allotments expected from the Government of India are 21 and 13 in the last and current years from their sugar excise fund to be utilised in furtherance of co-operative effort for the manufacture of sugar. The accounting procedure is similar to that followed in the case of subventions from the Central Road Fund. Accordingly, the receipts expected from the Government of India are, in the first instance, credited to the deposit account on the receipt side. An amount equal to the actual expenditure booked under the service head "40-Agriculture" is

credited to the revenue head "XXIX-Agriculture" and the deposit account is cleared by a corresponding debit on the disbursement side.

—	1936-37.	Budget Estimate, 1937-38.
Advances repayable	..	16,49

283. The transactions under this head both on the receipt and the disbursement sides appear in the Provincial Accounts for the first time in 1937-38. The estimates have been framed on the basis of past actuals. The detailed items under this head appear at pages 51 and 344 of the Civil budget estimates.

—	1936-37.	Budget Estimate, 1937-38.
Permanent advances	..	2

284. A permanent advance is an advance granted to Government servants who have to meet certain classes of expenditure before they can place themselves in funds by drawing bills. The estimate on the disbursement side is on account of such advances. The estimate on the receipt side is on account of reimbursement by officers of permanent advances not required by them. These estimates appear for the first time this year in the Provincial Accounts and have been framed on the basis of past actuals.

—	1936-37.	Budget Estimate, 1937-38.
Accounts with foreign Governments and Indian States	..	5

285. In the case of payments due to an Indian State, instead of direct cash payment being made by the disbursing officers of Government, the Accounts Officer whose duty it is to audit and pass such payments has to request the Civil Accountant General who is in account with the State to make the payment. The estimate under this head appears for the first time in the Provincial Accounts this year and has been entered at the instance of the Accountant General, Central Revenues.

—	1936-37.	Budget Estimate, 1937-38.
Suspense Accounts	..	8,89

286. The items included in this estimate are—

(1) Suspense accounts.

(2) Recoveries of service payments.

The first item records expenditure on purchase of stores, road material, etc., and it is cleared by credit when the stores, etc., are issued to departments by debit to

the proper head. The second item records recoveries made in the course of audit before they are finally brought to account. The estimates both on the receipt and disbursement sides are framed on the basis of past actuals.

—	1936-37.	Budget Estimate, 1937-38.
Cheques and Bills	..	3,29,00

287. The estimate is on account of credit to be given to this head by debit of the expenditure to the proper service or other heads in regard to items mentioned below for which estimate is provided on the disbursement side :—

(1) Cheques issued in payment of bills at the pre-audit counter of the Accountant General's office.

(2) Departmental cheques in the case of any department that renders account to the civil department by drawing money on cheques.

This head appears for the first time in the Provincial Accounts this year and the estimates both on the receipt and disbursement sides are framed on the basis of past actuals.

—	1936-37.	Budget Estimate, 1937-38.
Departmental and similar accounts	..	15

288. This head receives debit for the monthly cash balances held by departmental officers in the Forest, Excise and Public Works Departments outside the generally available cash balances. Credit is taken under this head when the cash balances are cleared in the accounts of subsequent months. This head appears for the first time this year in the Provincial Accounts and the estimates both on the receipt and disbursement sides are framed on the basis of past actuals.

—	1936-37.	Budget Estimate, 1937-38.
Loans and advances by Provincial Government—		
(1) Repayment of loans given to Presidency Corporations—		
(*a*) Repayment by the Bombay Municipality of the loans given to it for improvement purposes and included in the consolidated debt	4,99	4,24
(*b*) Repayment by the Bombay Municipality of other loans ..	40,86	42,78
(*c*) Repayment by the Bombay Port Trust	14,20	..
(2) Recoveries of loans to Government servants	43	2,26
(3) Recoveries from cultivators, local bodies and others ..	14,83	15,97
	75,31	65,25

289. (1) (*a*) and (*b*).—The loans advanced to the Bombay Municipality have been divided for purposes of repayment into four classes, viz., (*i*) for its improvement purposes granted to the late Improvement Trust, (*ii*) for general purposes, (*iii*) for development purposes and (*iv*) for the construction of the Vehar Lake and Water Works. The outstandings on 31st March 1937 of loans advanced in 1931–32, 1932–33 and 1935–36 under (*i*) have been included in the consolidated debt explained in paragraph 80 under " 22-Interest on debt and other obligations " and are proposed to be repaid by the Bombay Municipality in equated half-yearly instalments in 44 years from 1937–38. The other loans under (*i*) are being repaid by fixed instalments of principal spread over 30 years with accrued interest on the outstanding amounts. The Municipality is repaying (*ii*) by annual equated instalments of principal and interest spread over 30 years. The loans under (*iii*) for development purposes were taken by the Municipality in 1923–24 and 1924–25. In both cases it repaid on 2nd April 1929 the accumulations in the sinking funds maintained by it. The balance of the 1923–24 loans outstanding at the beginning of 1934-35 is being repaid by equated instalments of principal and interest spread over a total period of 30 years, the last instalment being payable on 31st March 1954. The balance of the 1924–25 loans is being repaid by equated instalments of principal and interest spread over 30 years from 1929–30. The loan of 82,67 advanced in 1935–36 to liquidate the portion of the Bombay Development loan outstanding with the Bombay Municipality is being repaid by equated instalments of principal and interest spread over 15 years. The loan at (*iv*) was given by the Central Government but the outstanding on 31st March 1937 of that loan has been transferred to this Government on that date. The credit in respect of the repayment of that loan appears for the first time in the estimate for the current year. The loan is repayable, including interest, in monthly instalments of 9 for a period of sixty years beginning from 1893.

(1) (*c*).—The figure for 1936-37 represents the principal portion of the equated instalments paid by the Bombay Port Trust towards repayment of the loans given to it. The loans outstanding on 31st March 1937 have been taken over by the Government of India and hence no recovery is due to this Government from 1937–38 in respect of those loans.

290. (2) The following statement shows the transactions in respect of this item :—

—	1936-37.		Budget Estimate, 1937-38.	
	Payments.	Receipts.	Payments.	Receipts.
(*a*) Loans to Government servants under the state-aided buildings scheme	10	43	20	40
(*b*) Advances to Government servants for house-building, purchase of motor cars and other conveyances and passages	..	..	2,20	1,86
Total ..	10	43	2,40	2,26

The advances under (*b*) were till the end of last year given from Central Government funds. The outstandings of such advances given to the Bombay Government servants have been decentralised on 31st March 1937 and from 1937–38 the recoveries due and the fresh advances to be given will appear in the Provincial Accounts.

291. As regards item (3), the following statement shows the transactions under the Provincial Loans and Advance Account :—

—	1936-37.		Budget Estimate, 1937-38.	
	Payments.	Receipts.	Payments.	Receipts.
Loans to district and other local fund committees for public works	25	1,82	25	1,84
Loans to land-holders and other notabilities ..	2,50	..	..	..
Loans to cultivators	10,65	7,89	4,48	10,99
Loans through Co-operative Societies and Banks	..	14	..	7
Loans for the purposes of the Co-operative Societies Act	2	2	2	2
Loans to non-agriculturists in flood-affected areas	..	8	..	7
Loans to Co-operative Housing Societies ..	..	1,65	..	74
Loans to Co-operative Housing Societies in flood-affected areas	..	4	..	5
Loans under the State-aided Buildings Scheme.	72	3,12	1,00	2,10
Loans to small industries	4	..	30	..
Other miscellaneous loans	3	7	1	9
Total ..	14,21	14,83	6,06	15,97

—	1936-37.	Budget Estimate, 1937-38.
Cash remittances and adjustments between officers rendering accounts to the same Accountant General	....	1,12,86

292. This head appears for the first time this year in the Provincial accounts and the estimates both on the receipt and disbursement sides are framed on the basis of past actuals.

Disbursements.

—	1936-37.	Budget Estimate, 1937-38.
Permanent Debt—		
Loans not bearing interest—		
Expired loans .. .. .. *Charged* ..	*8,45*	..

293. The figure for 1936-37 represents the amount required for the discharge of the portion of Bombay Development Loan of 1920 outstanding at the end of 1935-36. No portion of the loan is expected to remain undischarged in 1937-38.

—	1936-37.	Budget Estimate, 1937-38.
Floating Debt—		
Treasury Bills .. .. *Charged* ..	..	*24,00*

294. *See* paragraph 265 above.

—	1936-37.	Budget Estimate, 1937-38.
Repayment of loans from the Central Government—		
(1) Consolidated debt	28,67	15,14
(2) Bombay Municipality	40,86	42,16
(3) Bombay Port Trust	14,20	..
Total—*Charged* ..	*83,73*	*57,30*

295. (1) *See* paragraph 88 under "23" which explains how the estimate for the current year is arrived at. The last year's figure against item (1) is made up of 18,25 provided under "23", 4,99 paid by the Bombay Municipality towards repayment of its loans included in the consolidated debt, and 4,93 and 50, repayments in respect of the loans utilised for expenditure under "83" and "85" respectively.

296. (2) and (3) *See* paragraph 289 above.

—	1936-37.	Budget Estimate, 1937-38.
O. Unfunded Debt—		
State Provident Funds .. .. .. *Charged* ..	..	*29,88*

297. *See* paragraph 266 above. The estimate for 1937-38 is on account of advances from, and withdrawals of, the balances in the Provident Funds.

—	1936-37.	Budget Estimate, 1937-38.
Famine Relief Fund—		
A—Famine Relief Fund—		
(*a*) Transfers to the revenue account	4,34	3,48
(*b*) Advances to Provincial Loans Account for loans to cultivators, etc.	1,25	..
B—Investment Account—		
(*c*) Purchase of securities	59,64	1,90
Total—*Charged* ..	*65,23*	*5,38*

298. *See* paragraph 267 above explaining the purposes for which the Famine Relief Fund can be expended.

Item (*a*).—See paragraph 208 under "XLIII—Transfers from Famine Relief Fund".

Item (*c*).—The amounts spent on the purchase of securities for the Fund are debited to the head "Purchase of securities". The provision of 59,64 under item (*c*) in 1936-37 represents the investment of the balance in the Famine Relief Fund. (See paragraph 267 above.)

—	1936-37.	Budget Estimate, 1937-38.
Provincial Road Fund—		
(1) Investment Account	4,73	5,33
(2) Other Account—		
(*i*) Maintenance and repairs to Government roads—		
Northern Circle	..	80
Central Circle	..	1,10
Deccan Irrigation Circle	..	30
Southern Circle	..	80
Reserve with Government	..	94
(*ii*) Approach Roads to villages	..	3,23
(*iii*) Grants-in-aid to District Local Boards for improvement of roads	..	79
Total—*Charged* ..	*4,73*	*13,29*

299. See paragraph 270 above.

—	1936-37.	Budget Estimate, 1937-38.
Depreciation Reserve Fund—Government Presses—		
Deposits of Depreciation Fund of Government Presses.. *Charged* ..	*18*	*46*

300. The last year's figure and the current year's estimate are on account of the cost of renewals and replacements debitable to the depreciation fund.

—	1936-37.	Budget Estimate, 1937-38.
Deposits of depreciation reserves of commercial concerns—		
Depreciation Reserves of Nasik Distillery .. *Charged* ..	*20*	*5*

301. The last year's figure and the current year's estimate are on account of renewals and replacements debitable to the depreciation reserves of the Nasik Distillery.

—	1936-37.	Budget Estimate, 1937-38.
Deposits of Local Funds .. .. .. *Charged* ..	..	*3,08,47*

302. See paragraph 273 above.

—	1936-37.	Budget Estimate, 1937-38.
Departmental and Judicial Deposits .. .. *Charged* ..	*54*	*4,54,34*

303. See paragraph 274 above.

—	1936-37.	Budget Estimate, 1937-38.
Other Accounts—		
(1) Subvention from Central Road Fund	20,01	50,17
(2) Deposit account of grants from the Central Government for economic development and improvement of rural areas ..	2,40	3,82
(3) Deposit account of grants from Central Government for development of cottage and small scale woollen industries ..	..	20
(4) Deposit account of grants for the scheme of co-operative training and education	25	23
(5) Deposit account of grants made by the Indian Central Cotton Committee	..	1,38
(6) Deposit account of grants made by the Imperial Council of Agricultural Research	1,90	1,76
(7) Deposit account of grants from the Central Government for development of handloom industries	47	45
(8) Deposit account of grants from Sugar Excise Fund.. ..	25	23
Total—*Charged* ..	*25,28*	*58,24*

304. Please see paragraphs 275-282 above.

—	1936-37.	Budget Estimate, 1937-38.
Advances Repayable	..	16,69
Charged ..	..	*13,31*
Voted ..	..	3,38

305. See paragraph 283 above.

—	1936-37.	Budget Estimate, 1937-38.
Permanent advances .. .. .. *Charged* ..	..	*4*

306. See paragraph 284 above.

—	1936-37.	Budget Estimate, 1937-38.
Suspense Accounts .. .. .. *Charged* ..	..	*8,85*

307. See paragraph 286 above.

—	1936-37.	Budget Estimate, 1937-38.
Cheques and Bills .. .. .. *Charged* ..	..	*3,27,92*

308. See paragraph 287 above.

—	1936-37.	Budget Estimate, 1937-38.
Departmental and similar accounts .. *Charged* ..	..	*60*

309. See paragraph 288 above.

—	1936-37.	Budget Estimate, 1937-38.
Miscellaneous Government Account .. *Charged* ..	..	*10,93*

310. See paragraph 89 under " 23, Appropriation for reduction or avoidance of debt ".

—	1936-37.	Budget Estimate, 1937-38.
Loans and advances by Provincial Government .. Voted ..	14,31	8,46

311. The details of these figures are given in paragraphs 290-291 above.

—	1936-37.	Budget Estimate, 1937-38.
Cash remittances and adjustments between officers rendering accounts to the same Accountant General .. *Charged* ..	..	*1,12,08*

312. See paragraph 292 above.

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STATEMENT E.

STATEMENT OF NEW ITEMS OF EXPENDITURE PROVIDED IN THE BUDGET ESTIMATES FOR 1937-38.

7, LAND REVENUE.

MINISTER IN CHARGE—The Honourable Mr. M. R. DESAI.

ITEM 1. Tracers in the Government Photozinco Press, Poona, for work in connection with city survey maps, etc.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 1,680
Total ..	.. ,, 1,680	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—As a measure of retrenchment five posts of tracers in the Government Photozinco Press, Poona, were abolished with effect from 1st April 1933. The main reason for reduction of the tracing establishment was that Government had ordered that all city survey operations should be stopped pending further orders, and that when they were to be started, arrangements could be made to re-employ temporary men for the purpose. The orders of Government were intended to apply to new city surveys only, but the Manager, Photozinco Press, mistook them to mean that there would be no city survey tracing work at all. He therefore proposed the retrenchment of all the five tracers dealing with city survey work, which was carried out. With a few possible exceptions nearly all the towns and cities of any considerable magnitude have already been brought under city survey, and these city surveys are being regularly maintained. The changes occurring in existing properties in each city survey or new properties springing up are brought on to city survey maps or sheets by corrections. Consequently several city survey sheets become due for printing owing to numerous corrections and are sent from time to time to the Photozinco Press from the various city survey offices for being traced and reprinted. This work does not seem to have been taken into consideration by the Manager of the Press at the time of submitting proposals for the reduction of the tracing establishment. Owing to the abolition of the posts of tracers, the city survey tracing work accumulated in the Photozinco Press to such an extent that some of the sheets sent for tracing and reprinting were found lying in the Press for more than two years and, as a result, the maintenance work in city surveys was greatly hampered. As it was necessary that reprinting of the city survey sheets sent by the maintenance offices should be done expeditiously the Director of Land Records proposed in May 1936 that four temporary tracers should be appointed to clear off the arrears of tracing work for a period of two years in the first instance on a pay of Rs. 40 per mensem each, subject to a cut of 2 annas in the rupee. Government, however, sanctioned the appointment of these tracers for a period of nine months only and asked the Director to report to Government in October 1936 the state of arrears of the tracing work in the Press and to state whether the establishment was required to be continued further. The tracers in question were actually appointed with effect from 25th July 1936. It has been reported that there is still heavy arrears of tracing work and as more work continues to be coming in, Government propose to continue the temporary establishment of tracers up to the end of March 1938.

ITEM 2. Additional cadastral surveyor in the Land Records Department in the Bombay Suburban District.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 1,155
Total ..	.. ,, 1,155	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—One post of cadastral surveyor out of the three in the Land Records Department in the Bombay Suburban District was abolished with effect from March 1936. It has, however, been found that the remaining two cadastral surveyors are not able to cope with the heavy measurement work in the district and one temporary cadastral surveyor had to be made available to assist them during 1936-37. The number of outstanding measurement cases is very large. The appointment of a third cadastral surveyor is necessary in order to keep the land revenue work of the district up to date. The post has been revived with effect from 1st April 1937. The cost on account of this post for 11 months of the financial year 1937-38 is estimated at Rs. 1,155 as shown below :—

	Rs.
(1) Pay of the cadastral surveyor at Rs. 85 per mensem in the grade of Rs. 50—5/2—90—5—140	935
(2) Permanent travelling allowance at Rs. 20 per mensem ..	220
	1,155

MINISTER IN CHARGE—The Honourable Mr. M. R. DESAI.

ITEM 3. Temporary establishment of the Land Records Department in the Bombay Suburban District.

Recurrent	..Rs. 7,400	Non-recurrent ..	..Rs. *Nil.*
Total ..	.. „ 7,400	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—A temporary establishment consisting of a District Inspector of Land Records, surveyors and clerks has been sanctioned from time to time in the Bombay Suburban District. The existing extension expires on 30th September 1937. As the volume of work has not diminished, it is proposed to continue the existing establishment on the pay and allowances detailed below, for the period ending 28th February 1939 :—

Designation.	Number of appointments.	Pay and allowances.
District Inspector of Land Records	1	According to the grade pay.
Headquarter assistant	1	Rs. 60—3—90—4—130—5—160.
Clerks	2	Rs. 60—3—90—4—130—5—160.
Record Keeper and copying clerk	1	Rs. 50—5/2—90—5—140.
Cadastral surveyors	2	Rs. 60—3—90—4—130—5—160.
Daftarband	1	Rs. 25.
Peons	5	Rs. 21 each.
Compensatory allowance to District Inspector ..	....	According to the Bombay scale.
Permanent travelling allowance of District Inspector.	....	Rs. 75 per mensem.
Permanent travelling allowance of cadastral surveyors.	....	Rs. 20 per mensem each.

As the office of the District Inspector is located in Bombay City the rates of allowances are fixed on the Bombay scale. The cost on account of the pay and allowances and contingencies for the six months of the financial year 1937-38 is estimated to be Rs. 7,400.

ITEM 4. Temporary establishment for the settlement of the boundary between the Baroda State and the Bombay Presidency.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 3,500
Total ..	.. „ 3,500	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—A temporary establishment for the settlement of the Bombay-Baroda boundary has been sanctioned from time to time and the existing sanction expires in September 1937. There are still 53 outstanding cases, which are of a complicated nature, and will take some time for disposal. It is, therefore, proposed to continue the existing staff till the end of the current year at an additional cost of Rs. 3,500.

ITEM 5. Temporary establishment for the measurement and demarcation of certain lands in the Nasik District.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 2,500
Total	.. „ 2,500	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—A large area of forest land in the talukas of Malegaon, Baglan, Nandgaon and Yeola in the Nasik District was disafforested and made available for purposes of cultivation, as its retention as forest was considered to be unprofitable. The land is in charge of the Revenue Department and is given out for cultivation on yearly lease. It has not been surveyed or classified, nor has land revenue assessment been calculated according to the settlement rates. It is considered very desirable to survey and classify the land and to give it out on the occupancy tenure. It is reported that the area at present available for cultivation is about 9,300 acres

and that the total sale proceeds are likely to be Rs. 90,000. It is proposed to entertain a temporary establishment for a period of 12 months, as detailed below :—

	Annual expenditure. Rs.
2 Surveyors at Rs. 60 per mensem each	1,440
2 Peons on Rs. 16 each	384
..	1,824
Travelling allowance (fixed)—	
Rs. 15 per mensem for each surveyor	360
Rs. 6 per mensem for each peon	144
	504
Contingencies—	
Labour charges	1,000
Cost of boundary stones	1,400
Miscellaneous contingent charges	272
	2,672
Total ..	5,000

A provision of Rs. 2,500 will be required for 6 months during the current financial year.

		Rs.
Grand Total—7, Land Revenue ..	Recurrent ..	7,400
	Non-recurrent ..	8,835

8, PROVINCIAL EXCISE.

MINISTER IN CHARGE—The Honourable Dr. M. D. GILDER.

ITEM 6. Splitting up of the Ahmedabad Excise Division into two divisions and creation of an additional post of Superintendent of Excise with clerical and menial staff.

Recurrent	.. Rs. 8,200	Non-recurrent ..	.. Rs. *Nil.*
Total	.. ,, 8,200	Ultimate annual recurrent	.. ,, 18,456

Remarks.—In the year 1932 Government sanctioned certain changes in the charges of Superintendents of Excise. Prior to these changes, the Ahmedabad Division comprised the Ahmedabad District and the Mahi Kantha Agency, while the Panch Mahals Division was made up of the districts of Kaira and Panch Mahals. It was then considered that the Superintendent of the Ahmedabad Division would be free to take over some additional work. The Panch Mahals Division was therefore added as an experimental measure to his charge, and the new Ahmedabad Division comprised the districts of Ahmedabad and Kaira and the Panch Mahals Sub-division. The amalgamation of the Ahmedabad and Panch Mahals Divisions was effected mainly in order to relieve some of the other heavier charges. But the Collectors concerned were from the beginning apprehensive of the successful management of the expanded Ahmedabad Division, and the actual experience gained showed that the new charge was too unwieldy for one Superintendent to manage.

The City of Ahmedabad, the headquarters station of the Superintendent, has in recent years greatly developed. Its population within the municipal limits according to the latest census is 3,10,000. There are no less than 93 mills and the population of the whole district is nearly 10 lakhs or almost as much as that of the City of Bombay for which there is a separate Superintendent of Excise. The mill population is of a mixed and turbulent type from a criminal point of view. Indian States are in close proximity to the city and smuggling of excisable articles is indulged in on a very extensive scale. Illicit distillation is also rife in the adjoining North and South Daskroi Talukas. On account of the increasing crime and the importance of excise revenue, the Superintendent is compelled to be in close touch with his headquarters and has to devote the major portion of his time to the excise problems of the city. He cannot, therefore, tour adequately in the districts, especially Kaira and Panch Mahals which are notorious for illicit distillation and importation. The rest of the district of Ahmedabad, especially Prantij and Modasa, is thickly interlaced with Indian States. The restoration of the abkari administration in the Mahi Kantha States has made the situation more difficult. The States having taken over their own abkari administration, the excise officers in the Ahmedabad District have to watch from outside the developments in the States in order to guard the excise revenue of Bombay.

The expanded Ahmedabad Division included the Rewa Kantha Agency. The leases with the States in this Agency have been terminated from 1st August 1934. The slight reduction of the area of the Rewa Kantha Agency is more than counterbalanced by the difficulties arising from the smuggling of excisable articles on the Rewa Kantha borders, especially the Pandu Mewas frontier. Similar difficulties have already begun to arise on the borders of the States of the Mahi Kantha Agency, the leases of which were terminated in 1933. A very careful watch has to be maintained by the local Excise officers and the Superintendent over this smuggling. The Panch Mahals Sub-division and the Kaira District are also very important from the point of view of crime which is increasing enormously as will be evident from the following comparison :—

	1933–34.	1934–35.
Kaira	703	954
Panch Mahals	1,117	1,747

The Kaira District and the Panch Mahals Sub-division thus comprise a sufficiently heavy charge for one Superintendent. The Ahmedabad Excise Division has therefore been split up from April 1937 into two divisions, *viz.*, one comprising the Ahmedabad District including Ahmedabad City and the other comprising the Kaira District and the Panch Mahals Sub-division. The Superintendent has been given a clerical staff of 5 men—1 Head Clerk, 1 Accountant and 3 clerks—and 4 patta peons. The initial pay of a Superintendent of Excise is Rs. 300. An Excise Inspector promoted as Superintendent will, however, draw Rs. 400 as starting pay. There at present 10 posts of Head Clerks in the mofussil, of which one (in the scale of Rs. 80—5/2—100) is doing duty as second clerk in

a Superintendent's office. This post has been utilised for the new office and the post of an ordinary clerk on Rs. 25—5/2—55 has been created in its stead. The three clerks have been drawn from the existing staff of 7 clerks in the Ahmedabad Superintendent's office. The additional establishment is as shown below :—

	Pay and allowances. Rs.
1 Superintendent of Excise	300—20—420—30—660—40—900. 130 permanent travelling allowance (*plus* Rs. 5 extra if a motor car is maintained). 19 Tentage.
1 Clerk	25—5/2—55.
1 Accountant	45—5/2—75.
2 Peons	17 each.
2 Peons	16 each.

The above establishment is the barest minimum that is required. In addition, a sum of Rs. 360 and another of Rs. 250 will have to be spent annually on house-rent and contingencies, respectively.

ITEM 7. Purchase of a new boiler and the construction of a brick chimney at the Nasik Distillery.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 30,400
Total ..	.. „ 30,400	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—In March 1922 when the Acetone Factory was purchased by Government seven old loco type boilers were also taken over. These were in constant use first at the Acetone Factory and then at the Nasik Distillery. In 1932 the Commissioner proposed to replace two of these by three dry-back boilers (one large and two small) purchased from the Public Works Department for Rs. 10,000. Government sanctioned the purchase of the three dry-back boilers and also the cost of their erection and ordered the seven old boilers to be sold. In 1934 the Commissioner reported that when the large boiler was put out of action for purposes of cleaning or repair the two small boilers were inadequate for distilling purposes and that if, owing to a serious breakdown, the large boiler had to be kept out of action for a prolonged period, the loss to Government would be very heavy. The possible loss is Rs. 2,00,000 a month. He therefore recommended the purchase of an additional large boiler of the same type as the large boiler in use so that two batteries could be formed, each of one large and one small boiler. These could be worked alternately with great efficiency and security. Government, however, asked the Commissioner to consult an independent boiler expert on the best way of improving the efficiency of the working of the three distillery boilers and the necessity for the early purchase of an additional boiler. The Commissioner consulted Mr. Haskell, the then acting Director of Industries, who reported that a new boiler and its auxiliaries were necessary. Government also consulted the Chief Inspector of Steam Boilers who recommended a second-hand additional boiler at a cost of Rs. 5,000. It is stated to be unlikely that a second-hand boiler of the required pattern is obtainable but this matter will be gone into at the time of buying the boiler. The question is further complicated by the fact that an expert's report is also being obtained on the question of generating electricity at the Distillery. This report may affect the boiler question.

The Commissioner is of the opinion that the present position is unsafe. Provision has therefore been made in the budget of 1937–38 for an additional boiler. Before the boiler is actually ordered, Government will take into consideration the expert's report on the question of generating electricity which they expect to receive at an early date.

At the same time that a new boiler is installed it is proposed to provide a brick chimney. This chimney will both serve the new boiler and replace the existing steel chimneys which are nearly worn out. It is considered that the brick chimney will give more efficient and economical working than steel chimneys. The estimated expenditure for the new boiler and a brick chimney will be Rs. 30,400 (boiler Rs. 20,000 and brick chimney Rs. 10,400).

		Rs.
Grand Total—8, Provincial Excise ..	Recurrent ..	8,200
	Non-recurrent ..	30,400

10, FOREST.

MINISTER IN CHARGE—The Honourable Mr. M. R. DESAI.

ITEM 8. Additional establishment in the Forest Department.

Recurrent	..Rs.	8,212	Non-recurrent ..	..Rs.	*Nil.*
Total ..	.. „	8,212	Ultimate annual recurrent	.. „	9,744

Remarks.—The forests in the present Kalwan range of the East Nasik Division aggregate about 200 square miles and are scattered over a very wide area so much so that it is extremely difficult for one ranger efficiently to control the works on the range and to exercise proper control over the recovery of grazing fees and protect the forest revenue generally. The division of this range into two ranges, *viz.*, Kalwan East and Kalwan West, is essential in the interests of a proper standard of administration. The Range Forest Officer required for the additional charge is already available but it is necessary to create posts of one clerk and two orderlies. These posts are also required to maintain the improvement which has been made in the revenue of this range in recent years. The cost on account of the pay and allowances of the additional staff will amount to Rs. 909 for 11 months of the year 1937-38 as shown in detail below :—

	Rs.
1 Clerk in the grade of Rs. 25—5/2—55 (average pay Rs. 44) ..	484
2 Forest guards (orderlies) in the grade of Rs. 15—½—20 each (average pay Rs. 18·33)	403
Contingent allowance at Rs. 2 per mensem to a Ranger	22
	909

The extra cost involved will, it is anticipated, be more than counterbalanced by the immediate increase in grazing fee and other forest receipts.

The posts have been created temporarily from April 1937 and it is proposed to make them permanent from 1st September 1937.

2. Owing to the introduction of (*i*) the revised Working Plan for the Thana forests and (*ii*) the *malki teak* Working Plan, the work in the North, East and West Thana Divisions has considerably increased. The work under these plans has already been started. The existing establishment finds it extremely difficult to keep pace with the growing volume of the work entailed by the operation of these plans. For carrying out the various silvicultural operations prescribed in the revised working plan for Thana forests and for the work in connection with the *malki teak* Working Plan, *viz.*, (*i*) marking first, second and third thinnings in each felling series, (*ii*) enumerating teak trees in *malki teak* coupes after verifying the boundaries of each of the hundreds of survey numbers included in each coupe, (*iii*) disposal of petitions from the large number of occupants of the *malki* numbers referred to in item (*ii*) for material for domestic and agricultural purposes and (*iv*) laying out coupes which will be six per felling series for the next 10 years, it is necessary to supplement the existing staff by the creation of posts of 9 foresters, 3 forest surveyors and 10 forest guards. The cost on account of the pay and allowances of the additional staff will amount to Rs. 8,835 for 11 months of the year 1937-38 as shown in detail below :—

	Rs.
9 Foresters in the grade of Rs. 30—1—40 (average pay Rs. 36·7) ..	3,633
Bad climate allowance at Rs. 5 per mensem each to 2 foresters ...	110
3 Forest surveyors in the grade of Rs. 30—1—40 (average pay Rs. 36·7)	1,211
10 Forest guards in the grade of Rs. 15—½—20 (average pay Rs. 18·33)	2,016
Bad climate allowance at Rs. 5 per mensem each to 6 guards ..	330
Permanent travelling allowance at Rs. 10 per mensem each to 9 foresters	990
Permanent travelling allowance at Rs. 15 per mensem each to 3 forest surveyors	495
Contingent allowance at 8 annas per mensem each to 9 foresters ..	49-8
	8,834-8
or say ..	8,835

The thinnings prescribed under the revised plan brought in a net profit of over Rs. 4,10,000 in the year 1935-36.

Apart from improving the future crop, the silvicultural operations have thus been the source of substantial increase in annual revenue.

The additional appointments in the Thana division have been created for 2 years in the first instance.

MINISTER IN CHARGE—The Honourable Mr. M. R. DESAI.

ITEM 9. Transfer of four divisional posts from class II to class I of the Bombay Forest Service.

Recurrent	..Rs.	591	Non-recurrent	.. .. Rs.	*Nil.*
Total	.. ,,	591	Ultimate annual recurrent	.. ,,	11,664

Remarks.—Forest divisions were formerly classified as "major", i.e., normally to be held by officers of the Indian Forest Service, and "minor", i.e., normally to be held by officers of the Provincial Forest Service. On the closing of recruitment to the Indian Forest Service, the new Provincialised Forest Service was, with effect from 1st October 1929, divided into class I (to replace the Indian Forest Service) and class II (to replace the Provincial Forest Service). In 1930 the distinction between major and minor charges was abolished and therefore all divisional forest officers became interchangeable. There are now four officers in class II holding divisional charges. They bear the same kind of responsibilities as officers in class I and exercise the same powers and many of them have qualifications equal to those in class I. There now remains no justification for grouping the divisional posts into two classes. It is therefore proposed to transfer the four divisional posts now in class II to class I in the following order :—

2 in 1937-38.
1 in 1938-39.
1 in 1939-40.

The average cost of a class I post exceeds that of the average cost of a class II post by Rs. 2,916. It is proposed to make two promotions with effect from 1st September 1937.

			Rs.
Grand Total—10, Forest ..	Recurrent	..	8,803
	Non-recurrent	..	*Nil.*

12, CHARGES ON ACCOUNT OF THE MOTOR VEHICLES TAXATION ACTS.

MINISTER IN CHARGE—The Honourable Mr. K. M. MUNSHI.

ITEM 10. Increase in the strength of the Motor Vehicles Department, Bombay.

Recurrent	..Rs. 10,616	Non-recurrent ..	..Rs. *Nil.*
Total ..	.. ,, 10,616	Ultimate annual recurrent	.. ,, 30,730

Remarks.—The Bombay Motor Vehicles Tax Act, 1935, came into operation from 1st April 1936. The administration of the Act and the rules framed under it imposed additional duties on the Motor Vehicles Department of the Commissioner of Police, Bombay. During the first year of its administration the work was found to be very heavy. New registration certificates had to be prepared for old cars as well as for new, large amounts of cash, and cheques, challans and money orders, had to be handled, and new records had to be instituted and maintained very carefully to prevent evasion. Correspondence regarding assessment and refunds of tax has also been considerable, and work connected with weighing, testing, patrolling and court duties has increased greatly. To cope with the increasing work, additional staff was sanctioned last year, but this was found to be wholly inadequate. As a result, further assistance as under was given with effect from the 15th June 1937 and it is necessary to continue this on a temporary basis till the end of the current financial year :—

Pay— Rs.

(1) Inspector .. .. .. 300—10—400 per mensem.

(2) 3 Senior clerks .. .. 145—5—180—10—230 per mensem, each.

(3) 14 Clerks .. .. .. 50—5/2—90 and 95—5—140 per mensem, each.

(4) 4 Constables .. .. 30—1/3—33—1/4—36 per mensem, each.

Allowances, Honoraria, etc.—

(1) Conveyance allowance .. 50 per mensem.
(2) Clothing allowance .. 10 per mensem (for Inspector).
(3) House rent for 4 Constables .. 7 per mensem, each.

Contingencies—

(1) House rent (for Inspector) .. 120 per mensem.

(2) Clothing allowance for 4 constables. 1-8-8 per mensem, each.

(3) Furniture .. .. .. 710.

			Rs.
Grand Total, 12-Charges on account of Motor Vehicles Taxation Acts.	Recurrent	..	10,616
	Non-recurrent	..	*Nil.*

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

(2) UNPRODUCTIVE.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

IRRIGATION RESEARCH DIVISION.

Pravara River Works.

ITEM 11. Survey and preparation of plans and estimates for a drainage scheme on water-course No. 34, distributary No. 9, Pravara Left Bank Canal.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 3,700
Total ..	.. ,, 3,700	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The concentration of sugarcane in this area is so heavy and damage to lands therefrom has already spread to such an extent that it is necessary to undertake a survey for a drainage scheme.

		Rs.
Grand Total, XVII-Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept.	Recurrent ..	*Nil.*
	Non-recurrent ..	3,700

25, GENERAL ADMINISTRATION.

MINISTER IN CHARGE—The Honourable Mr. A. B. LATTHE.

ITEM 12. Additional staff in the Finance Department in connection with resource and manuals work.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 13,250
Total ..	.. ,, 13,250	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—With the inauguration of provincial autonomy the Central Government has ceased to control the ways and means transactions of this Government, and all resource work (including the ways and means work) of this province has to be done by the Bombay Finance Department.

2. The various financial publications require to be overhauled. It is not possible to get this work done by the existing staff.

3. The following additional staff has been sanctioned for a period of one year in the first instance. It is being entertained as and when required :—

1 Special Officer on Rs. 650.

1 Superintendent on Rs. 275—20—375.

1 Senior Assistant on Rs. 210—15—300.

1 Junior Assistant on Rs. 100—5—120—10—170—E.B.—10—220.

2 Clerks on Rs. 50—3—95.

1 Peon on Rs. 19.

An extra provision of Rs. 13,250 will be required on this account in the current year.

MINISTER IN CHARGE—The Honourable Mr. M. R. DESAI.

ITEM 13. Temporary establishment in the Bombay Suburban District.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent	.. Rs. 3,665
Total ..	.. ,, 3,665	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—Ever since the creation of the Bombay Suburban District there has been a tendency for the work to increase as a result of the various activities started by the district officers. For example, the number of local bodies has increased from 5 to 15 and the various amenities made available in the development schemes have attracted a large number of people to the suburbs. The clerks have been unable to deal with this increase of work with the result that work has fallen into arrears. With a view to bringing the work up to date, Government created three temporary additional posts of clerks in the grade of Rs. 50—5/2—90—5—140 from 1st April 1933 till 31st March 1935, and, later, sanctioned a fourth post on the same scale of pay from 6th April 1934 till 31st March 1935. The position was examined in the beginning of 1935 and it was found that although the arrears had been greatly reduced, the volume of work left over, made it impossible to dispense with the services of any of the additional hands. Further, the general work had increased by the working of new Acts such as Matches and Tobacco, several elections and the ever increasing number of licenses of all kinds. Government accordingly sanctioned their continuance till 31st March 1937. The temporary establishment is absolutely necessary in the current year as well.

ITEM 14. Temporary establishment in the Bombay Suburban District.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 5,469
Total ..	.. ,, 5,469	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—Since the creation of the Bombay Suburban District the bulk of the establishment in the district has been employed on a temporary basis. The service of the establishment mentioned below has been continued from year to year and the extension last sanctioned expires

25, GENERAL ADMINISTRATION—contd.

MINISTER IN CHARGE—The Honourable Mr. M. R. DESAI.

on 31st August 1937. The question whether this establishment should be made permanent is under consideration. Meanwhile it is necessary to continue it for a further period of 6 months :—

	Pay per mensem.
	Rs.
1 Head clerk ..	150—10—200.
2 Clerks ..	50—5/2—90—5—140 each.
1 Typist ..	50—5/2—90—5—140.
1 Surveyor ..	130—10—160 *plus* 20 conveyance allowance.
1 Draftsman ..	80—5—100.
3 Peons	20 each *plus* house rent allowance or rent free quarters in Development Department Chawls.
2 Blue copy printers ..	Do. do.
2 Survey coolies ..	25 each.

MINISTER IN CHARGE—The Honourable Mr. K. M. MUNSHI.

ITEM 15. Reorganization of the Legal Department.

Recurrent ..	.. Rs. 2,959	Non-recurrent	.. Rs. *Nil.*
Total ..	.. „ 2,959	Ultimate annual recurrent.	„ 5,420

Remarks.—The Record branch of the Legal Department requires immediate strengthening. This branch is responsible for keeping record and law books up-to-date and for tracing previous opinions and files. Typing work is also done in the branch. The Record branch has been hitherto undermanned and consequently the records are not being kept satisfactorily. As the present state of affairs cannot continue any longer without serious loss of efficiency, the following posts have been added with effect from 1st April 1937. These posts are considered to represent the immediate minimum needs. They will be temporary for 6 months and will be made permanent thereafter. A provision of Rs. 2,750 as detailed below will be required for 11 months of the current financial year :—

	Provision for 11 months from 1st April 1937.
	Rs.
One Junior Assistant in the scale of Rs. 100—10—200 ..	1,100
Two clerks in the scale of Rs. 50—3—95—100—5—160 ..	1,100
One typing clerk in the scale of Rs. 50—3—95—100—5—160..	550
	2,750

In addition, a provision of Rs. 209 is proposed on account of a temporary post of a peon on Rs. 19 for three years for the Assistant Remembrancer of Legal Affairs.

ITEM 16. Reorganisation of the Legislative Council Office.

Recurrent ..	.. Rs. 28,328	Non-recurrent	.. Rs. *Nil.*
Total ..	.. „ 28,328	Ultimate annual recurrent.	„ 38,607

Remarks.—The work of the Council Office will be materially affected by the new Constitution. There will be two Chambers of the Legislature, the Bombay Legislative Assembly and the Bombay Legislative Council. The sessions of the Assembly are likely to be longer and more frequent. The last Legislative Council consisted of 112 members, out of whom 86 were elected. The new Legislative Assembly consists of 175 members, all elected. And the new Legislative Council consists of 30 members. The work in the Council office will therefore increase considerably.

It is also necessary to provide in the Assembly office an officer who will be in continuous touch with Assembly matters and who will advise and help the Secretaries who may hold office from time to time. For this purpose and in order to relieve the Secretary of the Assembly of routine office work Government have considered it necessary to create the post of an Assistant Secretary for the Assembly office. As the other existing staff will no longer be able to cope

with the considerable increase in work Government have sanctioned the following additional staff with effect from 1st April 1937. This staff will be temporary for six months and permanent thereafter. A provision of Rs. 19,789 as detailed below will be required for 11 months of the current year for the additional staff for both the offices of the Legislative Assembly and the Legislative Council :—

	Provision for 11 months from 1st April 1937.
	Rs.
One Assistant Secretary in the scale of Rs. 600—50—750—800.	6,600
Two Senior Assistants in the scale of Rs. 175—15—280 ..	3,850
Two clerks in the scale of Rs. 50—3—95—100—5—160 ..	1,100
Three Reporters in the scale of Rs. 200—10—400 ..	6,600
Steward who is at present on Rs. 75 is to be brought in the time-scale of Rs. 50—3—95—5—160	*Nil.*
Two Chobdars, each on Rs. 27	594
Five peons, each on Rs. 19	1,045
	19,789

The following provisions are also necessary :—

	Rs.
Travelling allowance to the additional staff	6,389
House rent and other allowances to the additional peons ..	150
Contingencies of the new Legislative Council office for service postage stamps, telephones and petty expenses ..	2,000
	8,539

ITEM 17. Pay of the President and the Deputy President of the Legislative Council.

Recurrent ..	.. Rs. 7,000	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 7,000	Ultimate annual recurrent ..	„ 11,400

Remarks.—This is a provision for the pay of the President and Deputy President of the Legislative Council during the current year.

ITEM 18. Additional travelling allowance for the Members of the Legislative Assembly.

Recurrent ..	.. Rs. 84,000	Non-recurrent	.. Rs. *Nil.*
Total ..	.. „ 84,000	Ultimate annual recurrent ..	„ 84,000

Remarks.—The last Legislative Council consisted of 86 members elected but in the new Legislative Assembly there are 175 members (all elected). In view of the considerable increase in the number of members, additional grant for travelling and daily allowances is necessary.

ITEM 19. Travelling allowance for the Members of the Bombay Legislative Council.

Recurrent ..	.. Rs. 24,500	Non-recurrent	.. Rs. *Nil.*
Total ..	.. „ 24,500	Ultimate annual recurrent ..	„ 24,500

Remarks.—This provision is meant for travelling and daily allowances for the members of the Legislative Council.

ITEM 20. Additional grant for the purchase of books for the library and furniture of the Legislative Assembly and Council.

Recurrent	.. Rs. 1,000	Non-recurrent	.. Rs. 6,000
Total	.. „ 7,000	Ultimate annual recurrent ..	„ 1,000

Remarks—Books.—The present library is not well equipped. It is, therefore, necessary to replenish it considerably, especially in view of the fact that it will be a common library for both the new Chambers, the Bombay Legislative Assembly and the Bombay

MINISTER IN CHARGE—The Honourable MR. K. M. MUNSHI.

Legislative Council. It is, therefore, proposed to spend Rs. 1,000 for the purchase of books every year.

Furniture.—It is necessary to purchase furniture for the new Council Chambers of the Legislative Council at Bombay and at Poona, for the Legislative Assembly Halls at Bombay and Poona, owing to the increased number of members, and also for the Council and Assembly offices. A provision of Rs. 6,000 is required for the purpose.

MINISTER IN CHARGE—The Honourable MR. B. G. KHER.

ITEM 21. Expenditure on account of Reforms.

Recurrent	.. Rs. *Nil.*	Non-recurrent	.. Rs. 87,000
Total	.. „ 87,000	Ultimate annual recurrent.	„ *Nil.*

Remarks.—It is probable that the work in connection with elections to the Federal legislature under the Government of India Act, 1935, will have to be taken in hand in the current financial year. In this connection the same procedure as for Provincial elections will have to be followed on a smaller scale but in a more complicated form. On the administrative side also, the reforms work connected with the introduction of the new provincial constitution and the establishment of the Federation will, it is expected, be heavy. There will also be a considerable amount of the aftermath of the forthcoming elections to the Provincial legislature. It has been estimated that the total amount required for this work in the current financial year will be Rs. 87,000 inclusive of Rs. 28,500 on account of the establishment of the Reforms Office. The estimate is, of course, provisional as final data for the framing of an accurate estimate are not yet available. The expenditure on account of Federal elections, though incurred in the first instance by the Provincial Government, will be ultimately charged on the Central revenues as the subject pertains to the Government of India and they have agreed that the Provincial Government should act as their agent in regard to these elections. The Government of India are being informed of the provision proposed to be made.

ITEM 22. Extra establishment in the Political and Reforms Department.

Recurrent ..	.. Rs. 42,609	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 42,609	Ultimate annual recurrent ..	„ 44,860

Remarks.—In consequence of the new constitution, some of the work hitherto done in the offices of the Private Secretary to His Excellency the Governor and the Finance Department has been transferred to the Chief Secretary's Department. It has therefore been necessary to increase the establishment of that Department. The following staff has been sanctioned temporarily :—

	Cost in 1937-38.
	Rs.
1 Assistant Secretary on Rs. 700 per mensem for 11 months (with increment earned in the year)	8,000
1 Superintendent on Rs. 475 per mensem and compensatory local allowance at Rs. 60 per mensem for 12 months	6,420
{ 1 Superintendent on Rs. 600 per mensem for 6 months ..	3,600
{ 1 Superintendent on Rs. 355 per mensem for 6 months ..	2,130
3 Senior Assistants on Rs. 300, Rs. 270 and Rs. 255 per mensem respectively for 12 months	9,900
2 Junior Assistants, one on Rs. 190 and the other on Rs. 100 per mensem for 12 months	3,480
3 Clerks on Rs. 88, Rs. 56 and Rs. 53 per mensem respectively for 12 months (with increments earned in the year)	2,379
1 Typist on Rs. 50 per mensem for 12 months	600
1 Typist on piece rate basis	1,000
Contract contingencies	900
Non-contract contingencies	2,000
House rent and other allowances	2,200
	42,609

25, *GENERAL ADMINISTRATION*—concld.

MINISTER IN CHARGE—The Honourable MR. B. G. KHER.

ITEM 23. Additional gazetted officer for the Political and Reforms Department during the year 1937-38.

Recurrent ..	.. Rs. 15,295	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. " 15,295	Ultimate annual recurrent ..	" *Nil.*

Remarks.—In consequence of the changes introduced by the new constitution a very considerable amount of work which was hitherto done by the offices of the Private Secretary to His Excellency the Governor and the Finance Department has been transferred to the Chief Secretary's Department. The Chief Secretary's Department has also to deal with all work connected with the constitutional reforms. Though the part of this work pertaining to the provincial constitution is nearly finished, a good deal of its aftermath still remains, while the entire work connected with the establishment of the Federation so far as it concerns the Provinces has still to be dealt with. No separate Reforms Officer has been appointed in this Presidency and the work is done by the Chief Secretary in addition to other duties. On the other hand, unlike other Secretaries, the Chief Secretary has had no Deputy Secretary or Under Secretary to assist him. The transfer of a large number of important subjects to him now makes it absolutely necessary that he should have the assistance of an experienced and senior officer who would be able to share some of his work and responsibility. A post of Deputy Secretary in this Department has been created with effect from 1st April 1937.

With a view to economy, the post of Assistant Reforms Officer has been held in abeyance as it is not possible to envisage with any accuracy the amount of work (including reforms and other constitutional work) which will fall to be dealt with in the Chief Secretary's Department after the Federation is established, it is proposed that the post of Deputy Secretary should be temporary for two years after which period more accurate data for coming to a final decision should be available.

			Rs.
Grand Total—25, General Administration ..	Recurrent	..	2,05,691
	Non-recurrent	..	1,15,384

27, ADMINISTRATION OF JUSTICE.

MINISTER IN CHARGE—The Honourable MR. K. M. MUNSHI.

ITEM 24. Entertainment of extra clerks for the Court of Small Causes, Bombay.

Recurrent ..	.. Rs. 1,200	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 1,200	Ultimate annual recurrent ..	„ 4,272

Remarks.—In 1923 a special officer was appointed to consider the question of the reorganisation of the Bombay Small Causes Court. As a result of his recommendations, the strength of the clerical establishment of the Court was reduced in 1925 from 78 to 70 posts. Eleven extra posts have, however, since been sanctioned at intervals as they became necessary, i.e., three posts in 1926, when the poundage fund and the staff paid from it were taken over by Government, six posts in 1931, mainly on account of the increase of work due to the decision to levy stamp duty on vaklatnamas and certified copies of decrees, and to the larger number of suits being filed by the Bombay Municipality, and two posts in 1935 on the introduction of a revised scale of process fees. The present strength of 81 clerks is distributed in the several Departments of the Court as shown below :—

Department.	Number of clerks.
Registrar's office (Court and translation department)	7
Process department	37
Cash department	16
Execution department	8
Record department	7
Correspondence department	3
Appraisers' department	3
Total ..	81

The strength of the cash department, execution department and correspondence department has not been increased since the reorganisation in 1925 in spite of the heavy increase in work since that date. Complaints of delay in the disposal of work due to the shortage of clerks in each of these three departments have been received from several sources.

The following statistics show the work in the court in the years 1925, 1932, 1935 and 1936 :—

——	1925.	1932.	1935.	1936.
Number of suits instituted	34,723	33,583	38,060	37,620
Number of processes executed	19,268	24,505	32,106	33,684

The increase in the number of suits has led to a corresponding increase in the number of decrees for which payments have to be received and made. The correspondence department deals with establishment matters, budget, pay bills, leave accounts, pensions, advances from Provident Fund, etc., and the work has likewise considerably increased. It is considered necessary to entertain 4 extra clerks on Rs. 50—5/2—90—95—5—140 two for the cash department, one for the execution department and one for the correspondence department—with effect from the 1st September 1937. The cost during the current year will be Rs. 1,200.

ITEM 25. Continuance during 1937-38 of the temporary appointment of Resident Magistrate at Karad and of the establishment entertained for him.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 3,684
Total ..	.. „ 3,684	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—An appointment of a Resident Magistrate for Walva Taluka with headquarters at Islampur was created as a temporary measure in 1919. It was transferred from Islampur to Karad in 1921 and was extended from time to time until it was made permanent in 1924. In 1930, the post was transferred from Karad to Manmad in the Nasik District. This transfer resulted in the disorganization of magisterial and revenue work in the Satara District. A fresh appointment of a Resident Magistrate at Karad was, therefore, created as a temporary measure

for a period of one year from the 1st March 1935. It was continued for another year from 1st March 1936, with the sanction of the Legislative Council, as it was found that the volume of magisterial work was too great for revenue officers to cope with in addition to their revenue work. On reviewing the position again, Government consider that the continuance of the appointment for a further period of one year from 1st March 1937 is necessary.

2. The provision required for the Resident Magistrate and the clerical and menial establishment entertained for him is as follows :—

	Rs.
Resident Magistrate on Rs. 230 per mensem	230
1 clerk on Rs. 30 per mensem	30
1 clerk on Rs. 25 per mensem in the grade of Rs. 25—5/2—55 ..	25
1 peon on Rs. 13 per mensem	13
1 boy peon on Rs. 9 per mensem	9
	307
	×12
	3,684

ITEM 26. Temporary appointments of two additional Presidency Magistrates.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 17,862
Total ..	.. ,, 17,862	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—The permanent sanctioned strength of Presidency Magistrates, including the Chief Presidency Magistrate, is six. In view of the abnormal congestion of work in the Courts of Presidency Magistrates due to various causes, such as labour unrest, unemployment, trade depression, the operation of the Bombay Prevention of Prostitution Act, the amendment of the Criminal Procedure Code, giving accused persons the right to postponement for the purpose of further cross-examination of all the prosecution witnesses after the charge is framed, a temporary appointment of an additional Presidency Magistrate was created for a period of one year in the first instance, with effect from the 2nd June 1934. This appointment has been continued from year to year up to 1st June 1937. As the work in the Presidency Magistrates' Courts continued seriously congested, the temporary appointment was continued by Government up to 31st August 1937. As there is no likelihood of the congestion being relieved in the near future, it is now proposed to sanction the continuance of the appointment further up to 28th February 1938, in the first instance. The number of outstanding cases which was 538 at the end of the year 1935 had risen to 2,547 at the end of May 1937. The further continuance of the appointment up to the end of the current financial year involves an additional expenditure of Rs. 9,348 as shown below :—

	Rs.
1 Presidency Magistrate on Rs. 1,050 in the scale of Rs. 1,000—50—1,250 for six months	6,300
1 Judicial Clerk on Rs. 160 in the new scale of Rs. 150—10/2—200	960
1 Interpreter on Rs. 160 in the old scale of Rs. 150—10/2—250.	960
1 Clerk on Rs. 50 in the scale of Rs. 50—5/2—90	300
1 Typist on Rs. 55 in the scale of Rs. 50—5/2—90	330
2 Peons on Rs. 19	228
1 Hamal on Rs. 19	114
1 Chaprasi on Rs. 26	156
	9,348

2. The Bombay Prevention of Gambling Act, 1887, and the Bombay City Police Act, 1902, were amended by Bombay Act I of 1936 with a view to enable the police to take immediate and effective action against common gaming houses and to impose heavier penalties on their keepers. The Bombay City Police are devoting special attention to the detection of offences under this Act and have started a vigorous campaign of raids on gambling houses. This has led to an abnormal increase in the number of these cases. As the number of persons awaiting

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trial is very large and as the prompt disposal of these cases is necessary to checkmate the evil, the Chief Presidency Magistrate has deputed one Presidency Magistrate exclusively for their trial.

Government, therefore, consider it essential to create a temporary appointment of additional Presidency Magistrate for a period of six months in the first instance from the 1st September 1937 to the 28th February 1938. This involves an additional expenditure of Rs. 8,514 in the latter half of the current financial year as shown below :—

	Rs.
1 Presidency Magistrate on Rs. 1,000 in the scale of Rs. 1,000—50—1,250 for six months	6,000
1 Judicial Clerk on Rs. 150 in the scale of Rs. 150—10/2—200 .	900
1 Interpreter on Rs. 150 in the scale of Rs. 150—10/2—200 ..	900
1 Clerk on Rs. 50 in the scale of Rs. 50—5/2—90	300
1 Typist on Rs. 50 in the scale of Rs. 50—5/2—90 ..	300
1 Peon on Rs. 19	114
	8,514

3. A total provision of Rs. 17,862 will thus be necessary.

		Rs.
Grand Total—27, Administration of Justice ..	Recurrent ..	1,200
	Non-recurrent ..	21,546

28, JAILS AND CONVICT SETTLEMENTS.

MINISTER IN CHARGE—The Honourable MR. K. M. MUNSHI.

ITEM 27. Creation of a post of a jailor, group II, at the Nasik Road Central Prison.

Recurrent ..	.. Rs.	888	Non-recurrent ..	Rs. *Nil.*
Total ..	.. ,,	888	Ultimate annual recurrent .. ,,	1,845

Remarks.—The Nasik Road central prison was constructed for long-term habitual prisoners. Owing, however, to the abnormal rise in jail population due to the civil disobedience movement it was not possible till the year 1934 to make any attempt to concentrate at this jail this class of prisoners, who were scattered throughout the other prisons. As far as circumstances permit all such prisoners from the Presidency proper have now been concentrated there. Since the opening of the prison the gardens have been greatly extended; far more prisoners than formerly are employed on extramural work at long distances from the prison; and the factories have been increased. This expansion of the prison industries yields increased receipts.

2. "Habitual" prisoners are very difficult to manage and it is necessary that they should be subjected to strict discipline and constant supervision. It was therefore found necessary to strengthen the superior staff of the prison by the addition of a jailor. Government accordingly sanctioned a temporary post of a jailor, group II, on the scale of Rs. 100—5—200. This temporary post has been in existence since 22nd January 1935. The jail-garden and the poultry farm are expanding and require much supervision. The work in the factory has also increased and orders for the Bombay hospitals are being executed which demand constant supervision both during manufacture and packing. As the increase in the work is of a permanent nature it is proposed to make the temporary post of a jailor, group II, on Rs. 100—5—200 permanent with effect from 1st September 1937.

ITEM 28. Conversion of a temporary post of a jailor, group II, at the Ahmedabad central prison, into a permanent one.

Recurrent ..	.. Rs.	668	Non-recurrent ..	Rs. *Nil.*
Total ..	.. ,,	668	Ultimate annual recurrent .. ,,	1,845

Remarks.—The Ahmedabad central prison has expanded very considerably within the last few years and is now the largest manufacturing prison in the Presidency. The chief industry in this prison is tailoring, and the police, forest, and excise departments have practically all their clothing requirements supplied by the Ahmedabad jail. Large stocks of raw materials have therefore to be maintained. Besides the tailoring department, the other prison industries are :—

Carpet manufacture,

Weaving of textiles of various descriptions,

Cane work,

Dyeing and bleaching,

Tent making,

Pottery and brick-making,

Carpentry,

Soap making,

Bucket manufacture and other tin and steel works.

In addition to the prison factories, there are extensive gardens and a large dairy. Prisoners are also employed by the B. B. & C. I. Railway on transhipment of goods at Sabarmati station.

The jail department is making a great effort to increase its manufactures both to keep prisoners employed and to reduce the cost of their detention. As a result the duties of supervising the actual out-put of work in the numerous worksheds and factories, the correct maintenance of all ledgers connected therewith, the maintenance of discipline amongst all the prisoners, both intra and extra-mural, and the handling of the factory correspondence, are more than the two jailors at the prison can cope with.

Since it was essential that there should be proper supervision over the prisoners engaged in different factories, and over packing, checking, and despatch of the jail-made articles, a temporary post of a jailor, group II, in the grade of Rs. 100—5—200 was sanctioned for one year by the Legislative Council in November 1935. As the work is found to be of a permanent nature, it is proposed to make the post permanent with effect from 1st September 1937.

28, *JAILS AND CONVICT SETTLEMENTS*—concld.

MINISTER IN CHARGE—The Honourable MR. K. M. MUNSHI.

ITEM 29. Additions to the primary school buildings at the criminal tribes settlement, Umedpur, Sholapur District.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 13,905
Total ..	.. „ 13,905	Ultimate annual recurrent .. „	*Nil.*

Remarks.—Since the year 1933 the number of children of school-going age in the criminal tribes settlement at Umedpur has risen from 840 to 988, the utmost capacity of the present school buildings. There is a statutory provision under the Criminal Tribes Rules requiring that every child between the ages of 5 and 13 shall attend school, and on 1st April 1936 it was found that, though about 200 children had reached school-going age during the previous year, there was not enough space to allow of their admittance to the school. The necessary additions to the school buildings were estimated to cost Rs. 18,505 and, as extra accommodation was very urgently required, Government sanctioned expenditure up to Rs. 4,600 during 1936-37 on five additional rooms. It is now proposed to carry out the remaining work, consisting of additional rooms, latrines and urinals, and teachers' quarters, at an estimated cost of Rs. 13,905.

ITEM 30. Introduction of hand-spinning in Jails.

Recurrent ..	.. Rs. 2,500	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 2,500	Ultimate annual recurrent .. „	5,000

Remarks.—Government have decided to introduce hand-spinning in the jails immediately and for this purpose it is proposed to allot a sum of Rs. 5,000 every year. The demand for Rs. 2,500 now made represents expenditure proposed to be incurred in the second half of the current financial year.

		Rs.
Grand Total—28, Jails and Convict Settlements ..	Recurrent ..	4,056
	Non-recurrent ..	13,905

29, POLICE.

MINISTER IN CHARGE—The Honourable MR. K. M. MUNSHI.

ITEM 31. Increase in the clerical staff of the District Superintendent of Police, Ahmedabad.

Recurrent ..	.. Rs. 1,470	Non-recurrent	.. Rs. *Nil.*
Total ..	.. ,, 1,470	Ultimate annual recurrent .. ,,	4,548

Remarks.—The clerical establishment of the District Superintendent of Police, Ahmedabad, was first organised in 1907 and consisted of one Head Clerk, one Accountant, four selection grade clerks, and eleven junior grade clerks. Since that time there has been an enormous increase of work and this staff has been found insufficient to cope with it, with the result that the strength has had to be supplemented from time to time on a temporary basis by the addition of—

(*a*) two clerks since 1923 for general increase in work. Appointments sanctioned till 28th February 1937 ;

(*b*) one clerk since 1930 for increase in work in connection with the additional police force employed temporarily during the civil disobedience movement, which was subsequently made permanent. The appointment of this clerk has been sanctioned till 28th February 1937 ;

(*c*) three Head Constables and five Constables drawn from the executive police force.

This temporary arrangement has been working satisfactorily, but it cannot be carried on indefinitely. The whole question of the inadequacy of the staff was very carefully examined by the Inspector General of Police in consultation with the local police officers and the following conclusions, representing the minimum requirements, were reached :—

(1) increase in the permanent clerical strength by 7 clerks.

(2) abolition of the temporary posts of 3 clerks mentioned at (*a*) and (*b*) above.

(3) return of the three Head Constables and five Constables mentioned at (*c*) above to the executive force.

It is proposed to accept these proposals and to sanction the entertainment of 7 additional clerks with effect from the 1st September 1937. The cost on account of pay for this additional staff amounts to Rs. 1,470 for 6 months of the year as shown in detail below :—

	Cost per mensem.		
(1) *Pay of establishment*—	Rs.	a.	p.
Pay of two clerks on Rs. 60—5/2—75 per mensem each ..	120	0	0
Pay of five clerks on Rs. 25—5/2—55 per mensem each	125	0	0
Total ..	245	0	0
	×6 months.		
Grand Total (recurrent) ..	1,470	0	0

ITEM 32. Additional Sergeants for the traffic control section of Bombay City Police.

Recurrent ..	.. Rs. 5,940	Non-recurrent ..	.. Rs. 3,930
Total	.. ,, 9,870	Ultimate annual recurrent .. ,,	13,200

Remarks.—The existing superior staff of the traffic control section of the Bombay City Police, viz., one Inspector and three Sergeants, was sanctioned in 1924. Since then the number of motor vehicles in Bombay City itself has increased from approximately 10,000 to 12,500, and in addition there has been a large increase in the numbers of vehicles daily visiting the City from the suburbs and the mofussil. The number of drivers has increased in much greater proportion from 13,200 to 20,800. Fatal accidents have increased from 52 in 1924 to 86 in 1935. Non-fatal accidents have risen from 1,589 in 1924 to 4,634 in 1935, an increase of nearly 200 per cent. It is clear from these figures that the traffic problem in Bombay City has become far more acute than in 1924. The difficulty is accentuated by the unsuitability of so many streets for the volume of traffic they have to carry and the lack of adequate parking spaces.

2. The insufficiency of mobile patrolling staff has resulted in inability to check satisfactorily breaches of rules of the road. This has undoubtedly contributed indirectly to the serious increase in road accidents, both fatal and non-fatal. There is also a genuine public demand for the provision of more mobile traffic officers. It is proposed to entertain three additional Sergeants in the traffic control section of Bombay City Police, with effect from

29, POLICE—concld.

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1st September 1937. The cost on account of pay and allowances, etc., for this additional staff amounts to Rs. 9,870 for six months of the year 1937-38 as shown in detail below :—

	Cost per mensem.
	Rs.
(1) *Pay of establishment*—	
Pay of 3 Sergeants in the scale of Rs. 200—5—250 per mensem ..	600
(2) *Allowances, honoraria, etc.*—	
Clothing allowance for 3 Sergeants at Rs. 10 per mensem each ..	30
(3) *Contingencies*—	
House rent to 3 Sergeants at Rs. 90 per mensem each ..	270
Upkeep of motor cycles for 3 Sergeants at Rs. 30 per mensem each	90
Total ..	990
	× 6 months.
Total ..	5,940
Non-recurring expenditure—	
Cost of outfit to 3 Sergeants at Rs. 250 each	750
Office furniture for 3 Sergeants at Rs. 25 each ..	75
Cost of 3 motor cycles for 3 Sergeants at Rs. 1,035 each ..	3,105
Total ..	3,930
Grand Total ..	9,870

		Rs.
Grand Total—29, Police ..	Recurrent ..	7,410
	Non-recurrent ..	3,930

37, EDUCATION.

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

ITEM 33. Lecturer in English at the Sydenham College of Commerce and Economics.

Recurrent	.. Rs. 2,025	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 2,025	Ultimate annual recurrent	.. ,, 4,848

Remarks.—The work in English at the Sydenham College of Commerce and Economics, Bombay, has considerably increased in recent years owing to—

(*i*) the increase in the total number of students taking up the degree course ;

(*ii*) the institution of the M. Com. degree in 1935 by the University of Bombay ;

(*iii*) the addition of "English" since 1930 to the list of compulsory subjects prescribed for the B. Com. examination.

The full time members of the teaching staff of the College have been so overburdened that a temporary Class II post of Lecturer in English which was first created from November 1933 has been renewed from year to year till the end of the current academic year. The post is now permanently required and it is proposed to make it permanent from the 1st September. The post will be continued temporarily till then.

ITEM 34. Additional expenditure required for the scheme of bifurcation of studies in Arts and Science courses in Arts Colleges.

Recurrent	.. Rs. 51,144	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 51,144	Ultimate annual recurrent	.. ,, 80,240

Remarks.—For the last several years the University of Bombay has been considering the question of prescribing separate courses of study for Arts and Science degrees to be taken up by students from their first year at the College so that specialization may commence at an earlier stage than hitherto. The University has now decided that a scheme of bifurcation of studies should be introduced by all affiliated Arts Colleges from June 1937. It is essential that Government should forthwith give effect to this scheme. If the changes sanctioned by the University are not given effect to, the attendance in Government colleges is likely to fall and they will incur the danger of being disaffiliated by the University. Government have accordingly decided that the scheme should be introduced in Government Arts Colleges from June 1937 and have sanctioned the necessary expenditure on additional staff, contingencies, equipment, apparatus, etc. The staff has been employed for only nine months from June 1937. The statement printed below shows that the total cost required for this period on staff and contingencies amounts to Rs. 51,144. It is expected that on the introduction of the scheme, there will be an increase in numbers and consequently in the amount of fees to the extent of Rs. 41,800. The net extra cost to Government for nine months will, therefore, amount to about Rs. 10,000.

Statement of additional staff required to be entertained on account of the introduction of the bifurcation scheme.

College.	Additional staff required.	Scale of pay.	Cost in 1937–38 for nine months.	Contingencies.
1	2	3	4	5
		Rs.	Rs.	Rs.
Royal Institute of Science, Bombay.	4 Part-time Demonstrators in Chemistry ..	50	1,800	..
	1 Lecturer in Mathematics (B. E. S.—Class II)..	170—10—250—efficiency bar—15—400—E. B.—20—500.	1,530	..
	Compensatory allowance	At Rs. 55—60 per mensem.	495	..
	1 Demonstrator in Biology (non-pensionable) ..	100	900	..
	Total ..		4,725	..

37, *EDUCATION*—contd.

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College.	Additional staff required.	Scale of pay.	Cost in 1937-38 for nine months.	Contingencies.
1	2	3	4	5
		Rs.	Rs.	Rs.
Elphinstone College, Bombay.	1 Lecturer in English (B. E. S.—Class II) ..	170—10—250—E.B.—15—400—E.B.—20—500	1,530	..
	Compensatory allowance	At Rs. 55—60 per mensem.	495	..
	1 Lecturer in History (B. E. S.—Class II) ..	Do. ..	1,530	..
	Compensatory allowance	Do. ..	495	..
	1 Lecturer in German (B. E. S.—Class II) ..	Do. ..	1,530	..
	Compensatory allowance	Do. ..	495	..
	1 Assistant Lecturer in English (S. E. S.) ..	130—10—200	1,170	..
	House-rent allowance	....	180	..
	1 Assistant Lecturer in Mathematics (S. E. S.)	130—10—200	1,170	..
	House-rent allowance	....	180	..
	1 Lecturer in Gujarati (B. E. S.—Class II) in place of the present Part-time Lecturer in Gujarati.	170—10—250—E.B.—15—400—E.B.—20—500.	1,530	..
	Compensatory allowance	....	495	..
	Deduct on account of the present Part-time Lecturer in Gujarati.	150	—1,800	..
	1 Lecturer in Physics (B. E. S.—II) ..	170—10—250—E.B.—15—400—E.B.—20—500.	..	..
	Compensatory allowance	....	495	..
	1 Lecturer in Chemistry (B. E. S.—II) ..	170—10—250—E.B.—15—400—E.B.—20—500.	1,530	..
	Compensatory allowance	....	495	..
	1 Lecturer in Biology (B. E. S.—II) ..	170—10—250—E.B.—15—400—E.B.—20—500.	1,530	..
	Compensatory allowance	....	495	..
	4 Demonstrators (Non-pensionable posts) ..	100	3,600	..
	2 Laboratory Assistants (Non-pensionable posts)	80—4—100	1,440	..
	3 Laboratory Hamals	19 each	513	..
	Total ..	....	19,098	..
Ismail College, Andheri.	1 Assistant Lecturer in History (S. E. S.) ..	130—10—200	1,170	..
	Local allowance	At Rs. 12½—15	113	..
	1 Assistant Lecturer in Persian (S. E. S.) ..	At Rs. 12½—15	1,170	..
	Local allowance	....	113	..
	1 Demonstrator in Physics and Chemistry (Non pensionable).	100	900	..
	1 Laboratory Assistant	45—5—100	405	..
	2 Part-time Assistant Lecturers in Marathi and Gujarati.	75 each	1,350	..
	Total ..	....	5,221	..
Gujarat College, Ahmedabad.	1 Lecturer in English (B. E. S.—II) ..	170—10—250—E.B.—15—400—E.B.—20—500.	1,530	..
	1 Lecturer in History (B. E. S.—II) ..	170—10—250—E.B.—15—400—E.B.—20—500.	1,530	..
	1 Lecturer in Gujarati (B. E. S.—II) in place of the present part-time lecturer in Gujarati.	170—10—250—E.B.—15—400—E.B.—20—500.	1,530	..
	Deduct on account of the present part-time lecturer in Gujarati.	....	—1,800	..
	1 Assistant Lecturer in Chemistry (S. E. S.) ..	130—10—200	1,170	..
	1 Demonstrator in Chemistry (Non-pensionable).	100	900	..
	1 Laboratory Assistant in Chemistry ..	30—1—50	270	..
	1 Laboratory Hamal in Chemistry	25—1/2—35	225	..
	1 Assistant Lecturer in Biology	130—10—200	..	..
	1 Demonstrator in Biology (Non-pensionable) ..	100	900	..
	1 Laboratory Assistant in Biology	30—1—50	270	..
	1 Laboratory Hamal in Biology	25—1/2—35	225	..
	Total ..	....	6,750	..

College.	Additional staff required.	Scale of pay.	Cost in 1937–38 for nine months.	Contingencies.
1	2	3	4	5
		Rs.	Rs.	Rs.
Karnatak College, Dharwar.	1 Lecturer in History (B. E. S.—II) ..	170—10—250—E. B.—15—400—E. B.—20—500.	1,530	..
	1 Lecturer in Kanarese (B. E S.—II) in place of the present part-time lecturer.	170—10—250—E. B.—15—400—E. B.—20—500.	1,530	..
	Deduct on account of the present part-time lecturer.	150	—1,800	..
	1 Part-time Assistant Lecturer in Marathi ..	75	675	..
	1 Assistant Lecturer in Physics, S. E. S. ..	130—10—200	1,170	..
	1 Mechanic	60	540	..
	1 Assistant Lecturer in Chemistry (S. E. S.) ..	130—10—200	..	..
	1 Demonstrator in Chemistry (Non-pensionable).	100	900	..
	1 Laboratory Assistant in Chemistry ..	30—1—50	270	..
	1 Assistant Lecturer in Biology (S. E. S.) ..	130—10—200	1,170	..
	1 Laboratory Assistant in Biology	30—1—50	270	..
	1 Laboratory Hamal in Biology	25—1/2—35	225	..
	Total ..	....	6,480	..
	Elphinstone College, Bombay		..	4,000
	Ismail College, Andheri		..	1,150
	Gujarat College, Ahmedabad		..	1,500
	Karnatak College, Dharwar		..	2,220
	Total for Arts Colleges ..	....	37,549	8,870
	Total for Arts and Science Colleges ..	....	42,274	8,870
	Grand Total ..	....	51,144	..

ITEM 35. Part-time physical instructors at Government Colleges.

Recurrent ..	.. Rs. 2,520	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 2,520	Ultimate annual recurrent ..	,, 3,360

Remarks.—A scheme of physical training has lately been prescribed by the University. It is compulsory in the case of students in the first two year classes in all the affiliated colleges except those for Law, Teaching, Agriculture and Engineering but it will provide for exceptions in the case of those students who may be unable to receive physical training. Under this scheme, every college, to which it applies, is required to appoint on its staff at least one trained physical instructor whose duties will be to impart instruction in physical training as prescribed in the scheme. The scheme was brought into force from June 1937 in the colleges mentioned below :—

(1) Elphinstone College, Bombay.
(2) Ismail College, Andheri.
(3) Royal Institute of Science, Bombay.
(4) Sydenham College of Commerce and Economics, Bombay.
(5) Gujarat College, Ahmedabad.
(6) Karnatak College, Dharwar.

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One part-time non-pensionable post of physical instructor for each of the six colleges mentioned above has been created provisionally for a period of 2 years in the first instance from June 1937, the pay of the posts at the first four colleges being Rs. 50 per mensem each while at the last two colleges it is Rs. 40 per mensem each.

ITEM 36. Grant of a special scholarship to Mr. V. S. Bendrey for historical research in Europe.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 2,670
Total ..	.. „ 2,670	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—Mr. V. S. Bendrey who is a clerk in the Director of Public Instruction's Office, Poona, is a historical research scholar of great repute in Poona and Maharashtra. He has done original research work for 19 years and has a special aptitude for it. He is the author of some historical books which have been considered of great importance by the learned public and has won public appreciation from literary men and societies and historical research scholars in this country. He has also devised Marathi, Hindi and Gujarati shorthand scripts. He has gone through most of the historical records available within easy reach and intends to gather material for further historical research, available in European countries which had connection with India. His proposals have been favourably received and strongly supported by public men and leaders in this Presidency and he has been promised technical help by authorities in England. His work in historical research is well known and has been considered of national importance. The material which Mr. Bendrey proposes to collect in Europe will, it is considered by prominent public men, become a valuable treasure for this Province and extremely useful to scholars working on the construction of past history. The work will of course be exclusively for the benefit of the public and is not intended to bring any direct personal gain to Mr. Bendrey. Being only a clerk on low pay he is unable to meet the expenditure involved in the research work he proposes to undertake, which is estimated at Rs. 15,500. The local historical associations have collected donations of about Rs. 7,000 to meet a part of the expenditure and Mr. Bendrey's departure has been held up for want of the remaining amount. In September 1935 twenty-nine members of the last Legislative Council belonging to all communities represented to Government that a scholarship of £200 a year be sanctioned to Mr. Bendrey for two years to make up the balance of the amount required by him. They further urged that apart from the monetary help to be derived from the grant for Mr. Bendrey's work in England he would be greatly handicapped without some recognition from Government in the form of the grant and he would not be able to secure the same facilities and access to foreign records as a private individual as he would secure as a recognised scholar of Government. The authorities of the Bharat Itihas Sanshodhak Mandal of which Mr. Bendrey is a member had also urged Government to sanction the scholarship to him. The last Government were convinced and so are the present Government that it is in the public interest to help Mr. Bendrey in his project and have therefore agreed to sanction the proposed scholarship to him as a special case on condition that the material which will be gathered by Mr. Bendrey will be made available to the public through the Bharat Itihas Sanshodhak Mandal. As, however, the grant of the scholarship is considered a new service the approval of the Legislative Assembly is necessary to it.

		Rs.
Grand Total—37, Education ..	Recurrent	.. 55,689
	Non-recurrent	.. 2,670

38, MEDICAL.

MINISTER IN CHARGE—The Honourable Dr. M. D. GILDER.

ITEM 37. Appointment of two resident anæsthetists at the J. J. Hospital, Bombay.

Recurrent ..	.. Rs. 1,650	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 1,650	Ultimate annual recurrent ..	„ 1,800

Remarks.—The casualty officer at the J. J. Hospital is, on emergencies, drafted as an anæsthetist. This practice is dangerous as the presence of the casualty officer in his department is always necessary. It was therefore suggested by the Surgeon General that two resident anæsthetists should be appointed on a salary of Rs. 75 per mensem.

2. The appointments are temporary for six months and will be made permanent thereafter.

ITEM 38. Provision of additional clerical staff at the (1) Lay Secretary's Office, Bombay, (2) Sir C. J. Ophthalmic Hospital, Bombay, (3) G. T. Hospital, Bombay, and (4) Cama and Albless Hospitals, Bombay.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 1,040
Total ..	.. „ 1,040	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—In 1935 it was represented to Government that the clerical work in the Lay Secretary's office and at certain hospitals in Bombay City had considerably increased and that the work could not be carried on efficiently unless additional clerical staff was sanctioned. Government, therefore, sanctioned for a period of one year in the first instance with effect from 1st April 1936, the following additional staff :—

(*i*) Sir C. J. Ophthalmic Hospital, Bombay ..	1 Clerk on	Rs. 25—5/2—55 *plus* compensatory allowance admissible under Appendix XVII to the Bombay Civil Services Rules.	
(*ii*) G. T. Hospital, Bombay	1 Clerk on	do.	do.
(*iii*) Cama and Albless Hospitals, Bombay ..	1 Clerk on	do.	do.
(*iv*) Lay Secretary's Office	1 Clerk on	do.	do.

The Surgeon General has requested the continuance of the above clerical staff during the year 1937-38 in the interest of the efficiency of the institutions concerned.

ITEM 39. Additional posts of S. M. S. officers at the Civil Hospital, Ahmedabad.

Recurrent ..	.. Rs. 858	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 858	Ultimate annual recurrent ..	„ 3,204

Remarks.—At present there is only one sanctioned appointment of S. M. S. officer at the Civil Hospital, Ahmedabad. As a result of repeated representations made by the Civil Surgeon, Ahmedabad, the Surgeon General used to post three S. M. S. officers on general duty at the hospital. These officers were, however, liable to transfer at any time according to the exigencies of the public service, and the efficiency of the hospital consequently suffered. The Civil Surgeon, Ahmedabad, therefore, represented the necessity for creating permanent additional appointments of S. M. S. officers at this hospital and the Surgeon General has supported the proposals made by the Civil Surgeon. It is proposed to sanction two new posts of S. M. S. officers with effect from 1st September 1937. The third one will be made available by amalgamating the existing posts of S. M. S. officers at the Police Hospital, Ahmedabad and the Kagrapeth Leper Hospital, Ahmedabad. The cost during the year 1937-38 is shown below :—

	Rs.
(*i*) Pay for six months of two additional S. M. S. officers at the Civil Hospital, Ahmedabad, in the scale of Rs. 60—5—170 (probationers on Rs. 50 per mensem for two years) ..	600
(*ii*) House rent allowance of Rs. 20 per mensem in lieu of free quarters for each of the two S. M. S. officers	240
(*iii*) Cycle allowance of Rs. 3 per mensem to the S. M. S. officer at the Police Hospital, Ahmedabad, for doing duties at the Kagrapeth Leper Hospital, Ahmedabad	18
Total ..	858

MINISTER IN CHARGE—The Honourable Dr. M. D. GILDER.

ITEM 40. S. M. S. officer at the Civil Hospital, Godhra.

Recurrent ..	.. Rs. 300	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 300	Ultimate annual recurrent	.. ,, 1,344

Remarks.—One of the two S.M.S. posts at the Civil Hospital, Godhra, was abolished in 1933 as a measure of retrenchment after the amalgamation of the Broach and the Panch Mahals Districts. Since then, the medical officer in charge Civil Hospital, Godhra, has repeatedly requested the Surgeon General to revive the post as he is unable to cope with the work. From the number of patients treated at the Civil Hospital, Godhra, during the last five years, it is clear that the work at that hospital has not decreased after the amalgamation. It is accordingly proposed to revive the S.M.S. post with effect from 1st September 1937. The cost during the year 1937-38 will amount to Rs. 300.

ITEM 41. X-Ray Department at the Civil Hospital, Jalgaon.

Recurrent ..	.. Rs. 564	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 564	Ultimate annual recurrent	.. ,, 1,128

Remarks.—The need for an X-Ray apparatus at the Civil Hospital, Jalgaon, has been felt for a long time, but owing to financial stringency the proposal could not be proceeded with. The cost of a suitable X-Ray apparatus is approximately Rs. 14,500. To meet this cost, the Civil Surgeon, Jalgaon, has collected Rs. 8,000 from the District Local Board, East Khandesh, and the Jalgaon Municipality, and proposes to meet the balance of Rs. 6,500 from the Hospital Fund of the Civil Hospital, Jalgaon. This proposal has been approved by Government. The installation of X-Ray apparatus involves recurrent maintenance charges which it is proposed should be sanctioned by Government with effect from 1st September 1937. The cost during the year 1937-38 will amount to Rs. 564 as shown below :—

	Rs.
(*i*) Cost of electric energy, developer, fixer, etc., at Rs. 40 per mensem	240
(*ii*) Cost of plates and up-keep at Rs. 40 per mensem ..	240
(*iii*) Cost on account of one additional servant for X-Ray works on Rs. 14 per mensem	84
Total ..	564

ITEM 42. Entertainment of additional clerks at the J. J. Hospital, Cama and Albless Hospitals and the G. T. Hospital, Bombay.

Recurrent ..	.. Rs. 1,800	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 1,800	Ultimate annual recurrent..	,, 4,140

Remarks.—There is at present a great abuse of facilities provided in Government hospitals and many persons who ought to pay for treatment according to their capacity escape payment altogether. It is considered necessary to appoint special clerks to prevent this and to ensure proper collection of fees. The need for these clerks has greatly increased owing to the introduction of the revised hospital fee rules. Government have therefore decided to create in the first instance three posts of clerks—one each at the J. J. Hospital, Bombay, Cama and Albless Hospitals, Bombay, and the G. T. Hospital, Bombay, in the grade of Rs. 80-5/2-95 for two years as an experimental measure. Holders of these appointments will be eligible to draw compensatory allowance at the rates prescribed in Appendix XVII to the Bombay Civil Services Rules Manual. The cost during the year 1937-38 on account of the three posts proposed to be sanctioned is shown below :—

	Rs.
(1) Pay for six months at the rate of Rs. 80 per mensem each ..	1,440
(2) Compensatory Local Allowance at Rs. 20 per mensem each ..	360
Total ..	1,800

Grand Total—38, Medical ..	Recurrent ..	5,172
	Non-recurrent ..	1,040

39, PUBLIC HEALTH.

MINISTER IN CHARGE—The Honourable Dr. M. D. GILDER.

ITEM 43. Grant to the Satara District Health Association.

Recurrent ..	.. Rs. 2,000	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 2,000	Ultimate annual recurrent	.. ,, 2,000

Remarks.—A health association was formed in the Satara District in 1935. Its activities comprise (1) a women's and children's hospital, (2) a maternity hospital and (3) an infant welfare centre. The work done by the association is reported to be very satisfactory, both by the Director of Public Health and the Surgeon General, but its finances are not satisfactory. It is, therefore, proposed to give a grant of Rs. 2,000 per annum to it with effect from the year 1937-38 as a contribution to its expenditure particularly on infant welfare work.

			Rs.
Grand Total—39, Public Health ..	Recurrent	..	2,000
	Non-recurrent	..	*Nil.*

40, AGRICULTURE.

MINISTER IN CHARGE—The Honourable Mr. M. R. DESAI.

ITEM 44. Schemes for the distribution and extension of Jayawant and Gadag No. 1 cotton seed in the Southern Division.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 8,900
Total ..	.. " 8,900	Ultimate annual recurrent ..	" *Nil.*

Remarks.—The Indian Central Cotton Committee approved two schemes for the distribution of Jayawant and Gadag No. 1 cotton seeds in the Southern Division at a total cost of Rs. 85,675, the scheme running from 1st June 1930 to 31st May 1935. Before the termination of the scheme on 31st May 1935 a larger and more comprehensive scheme costing Rs. 4,14,027 was put up by the Agricultural Department to the Committee but the latter considered it somewhat expensive and asked for its revision. In the meanwhile, in order to continue the schemes for a period of one year from 1st June 1935, the Indian Central Cotton Committee sanctioned a grant of Rs. 18,980. A modified scheme was placed before the Committee in the year 1935, involving a cost of Rs. 1,78,000 spread over a period of five years. It was approved by the Committee on condition that the Local Government undertook to bear 25 per cent. of the grant as their contribution towards the cost of the scheme. Government were unable to accept this condition without a detailed examination of the general question of their liability to contribute in future towards the cost of all schemes hitherto financed from the funds of the Indian Central Cotton Committee. Settlement of this question was likely to take time and in the meanwhile there was some apprehension that the area under pure cotton in the Southern Division might shrink if the schemes were abruptly terminated on 31st May 1936. It was also feared that there would be slackening of control over the purity of the two improved varieties, and there was a probability of a drop in price. In these circumstances, Government agreed to a contribution of Rs. 8,900 for one year only on the understanding that the general question would be settled with the Indian Central Cotton Committee later on. The Indian Central Cotton Committee agreed to make the full amount required during the year 1936-37 available from its funds on the understanding that the amount payable by the Local Government would be recovered after the accounts of the schemes were adjusted in the ensuing financial year. The amount required for payment to the Indian Central Cotton Committee during the year 1937–38 is Rs. 8,900.

ITEM 45. Extra staff for live-stock improvement work in the Presidency.

Recurrent ..	.. Rs. 660	Non-recurrent ..	.. Rs. 9,467
Total ..	.. " 10,127	Ultimate annual recurrent ..	" 960

Remarks.—The live-stock branch of the Agricultural Department not only carries on cattle-breeding at the Northcote Cattle Farm at Chharodi, the Bankapur Cattle Farm and the Agricultural College Dairy at Poona—bulls bred on these farms being put out in villages—but is now making a beginning with the work of elimination of the scrub bull under the Live-stock Improvement Act, 1933. The work of the department is not confined to improvement of cattle but extends to the development of the village poultry industry and sheep and goat-breeding. The Central Poultry Station at Kirkee has been converted, under the poultry husbandry scheme recently introduced, into a research station for investigating all problems relating to poultry breeding. The problems of sheep-breeding and goat-breeding are also to be intensively investigated under the sheep and goat-breeding schemes to be launched in the near future. His Excellency the Viceroy's appeal for live-stock improvement has met with a generous response in this Presidency. Offers have been received for the purchase of 216 breeding bulls, while 261 additional bulls can be purchased from the cash promised for the purchase of such bulls. About 220 bulls can be maintained from the subscriptions promised for maintenance of such bulls. As a result of this increasing work the Live-stock Expert requires extra assistance. It is, therefore, proposed to create a post of Assistant Live-stock Expert in Class II of the Bombay Agricultural Service for a period of two years in the first instance, with a peon on Rs. 17 per mensem under him.

2. The district staff of the Live-stock Expert at present consists of four Divisional Inspectors of Cattle-breeding who look after live-stock improvement in their areas, maintain herd registers for pure-bred bulls, inspect such bulls frequently and advise village improvement committees. It is now proposed to provide each Inspector with the assistance of a Kamgar, for a period of two years in the first instance.

The Divisional Inspectors' work is hampered owing to their having no peons. They have often to carry considerable sums of money and to look after their kit and instruments for castration work on tour. It is, therefore, necessary to provide a peon to each Inspector as a permanent measure.

MINISTER IN CHARGE—The Honourable Mr. M. R. DESAI.

3. The present office staff of the Live-stock Expert consists of a head clerk and two clerks, but owing to the increase in work, particularly accounts work, it is necessary to engage the services of a clerk temporarily. It is, therefore, proposed to engage one extra clerk on Rs. 25—5/2—55.

4. The cost on account of the extra staff mentioned in the foregoing paragraphs is estimated as shown below :—

	Amount.
	Rs.
Pay of Officers—	
Assistant Live-stock Expert on Rs. 325 per mensem in the Class II scale of Rs. 170—10—250—E.B.—15—400—E.B.—20—500 ..	3,575
Pay of Establishment—	
(1) One clerk in the office of the Live-stock Expert for accounts work on Rs. 30 per mensem in the grade of Rs. 25—5/2—55 ..	330
(2) Four kamgars on Rs. 30 per mensem each in the grade of Rs. 30—35—5/2—60 under the Divisional Inspectors of Cattle-breeding	1,320
(3) Four peons on Rs. 15 per mensem in the scale of Rs. 15—1/2—20 under the Divisional Inspectors of Cattle-breeding	660
(4) One peon on Rs. 17 per mensem under the Assistant Live-stock Expert	187
(5) Travelling allowance	4,055
Total ..	10,127

ITEM 46. Improvement of buffalo milk supply.

Recurrent ..	.. Rs. 1,200	Non-recurrent ..	.. Rs. 186
Total ..	.. ,, 1,386	Ultimate annual recurrent ..	,, 1,200

Remarks.—The buffalo is almost the sole source of milk supply in this Presidency outside the large cities but is deteriorating for want of proper breeding. A scheme of improvement was, therefore, financed from the subsidy made by the Government of India for rural uplift work for 1936-37. The scheme involved selecting the best stock for further improvement and examining the methods now in use for the utilisation of milk with a view to their improvement. The scheme was managed by the Live-stock Expert to Government with the assistance of one Inspector and four herdsmen, specially trained for the work. Villages reputed for their buffalo milk were selected. The milk yields were periodically recorded on two consecutive days and fat tests taken to enable the cultivator to know which of his animals were paying him. Over 780 buffaloes were thus tested and their milk yielding capacity recorded. The cultivators have begun to realise the value of the scheme and to co-operate in it. Demonstrations have been made with cream separators with very promising results. It has not, however, been possible to finance the scheme from the Government of India subsidy for rural uplift for 1937-38. As the experience so far gained has been very encouraging it is desirable to continue the work as part of the ordinary activities of the live-stock section of the Agricultural Department. The staff of the live-stock section is being strengthened in connection with cattle-breeding generally. This increased staff will, it is hoped, be able to deal with buffalo improvement work in addition.

Provision has therefore been made for Rs. 1,386 as under :—

Item.	Amount. Recurrent.	Amount. Non-recurrent
	Rs.	Rs.
Testing materials, etc.	270	....
5 Boy assistants	480	....
Miscellaneous items	450	....
Purchase of apparatus	....	186
Total ..	1,200	186
Grand total ..	1,386	

MINISTER IN CHARGE—The Honourable Mr. M. R. DESAI.

ITEM 47. The sheep-breeding scheme.

Recurrent ..	.. Rs. 3,511	Non-recurrent ..	.. Rs. 19,942
Total ..	.. „ 23,453	Ultimate annual recurrent ..	„ 9,225

Remarks.—It is essential to take up some methodical measures for improving and marketing Indian wool. In recent years, the improvement of sheep has been taken up by the Governments of other Provinces and Indian States. Many types of sheep have been imported and the indigenous Indian breeds crossed with the rams of such imported breed. The experiments made elsewhere have shown that there are great possibilities of sheep-breeding and increasing the yield of wool. If systematic breeding experiments are conducted in a suitable climate, there is a great future for the wool industry in this Presidency. It is estimated that if the yield of wool is increased by even one pound per sheep, it would mean an increased income of Rs. 5 lakhs per annum to the sheep-breeders. By better methods of shearing and marketing, a further increase of Rs. 2 lakhs is possible. In this Presidency, Poona offers the most suitable place for conducting experiments on sheep-breeding. The question of conducting sheep-breeding investigations was, therefore, taken up by the Agricultural Department. A scheme was placed by that Department before the Imperial Council of Agricultural Research which has approved of it. The site selected for the scheme is known as the Bhamburda Forest area. It is proposed to keep a flock of pure bred South African Wangenella-Merino from South Africa, to be bred pure. This is one of the best strains of Merino in the world. A flock of Bikaner sheep is to be bred pure and another flock of the same sheep is to be maintained for crossing with the Merinos.

2. The total cost of the scheme, spread over a period of ten years, amounts to Rs. 85,122, details of which are given below :—

	Amount.
	Rs.
1. *Capital Cost*—	
Structures and equipment	13,532
Purchase of foundation stock	7,330
Miscellaneous charges	1,200
	22,062
2. *Recurrent Expenditure*—	
Feeding and upkeep of live stock	10,450
Establishment charges—Pay, etc., for a staff consisting of—	
1 Manager of the Sheep-Breeding Farm on Rs. 105—5—140. 1 Kamgar on Rs. 30—60 .. .. .. 5 Shepherds on Rs, 20 per mensem each .. .. 1 Night watchman on Rs. 18 per mensem .. .. 1 Boy peon on Rs. 16 per mensem	36,570
Contingencies such as pumping, rent of land, office expenses, etc.	16,040
	63,060
Grand Total ..	85,122

The Imperial Council of Agricultural Research has sanctioned the scheme at a net cost to it of Rs. 76,390. The Local Government have agreed to make a contribution of Rs. 8,732 as their share of the cost of the scheme. This amount is required for the construction of buildings and putting up a fence around the area of the farm. The scheme is to be conducted under the supervision of the Live Stock Expert.

3. The scheme will be introduced from 1st September 1937. The total expenditure during the year 1937-38 is estimated at Rs. 23,453. Of this, an amount of Rs. 14,721 will be borne by the Research Council and the balance of Rs. 8,732 by this Government.

		Rs.
Grand Total—40, Agriculture ..	Recurrent ..	5,371
	Non-recurrent ..	38,495

41, VETERINARY.

MINISTER IN CHARGE—The Honourable Mr. M. R. DESAI.

ITEM 48. Entertainment of additional veterinary assistant surgeons and payment of grants-in-aid to new veterinary dispensaries.

Recurrent ..	.. Rs. 2,000	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 2,000	Ultimate annual recurrent ..	,, 5,200

Remarks.—Veterinary dispensaries are maintained by district local boards and municipalities. Government make the services of veterinary assistant surgeons available for these dispensaries, free of charge, and in addition give grants towards their maintenance. At present there are 112 veterinary dispensaries in this Presidency. This number is not sufficient to meet the growing demand for veterinary aid. It is, therefore, proposed to open four more dispensaries with effect from 1st September 1937 in areas where the need of such dispensaries is urgent. The number of veterinary assistant surgeons is 129. Of these 112 are in charge of dispensaries and 17 are on the reserve list. Ordinarily a reserve of 20 per cent. is required to meet unforeseen demands due to outbreaks of cattle diseases. But on account of financial stringency the reserve has not been maintained at full strength. It will not be possible to draw upon the existing reserve when the four new dispensaries are opened. It is, therefore, proposed to entertain four new veterinary assistant surgeons for the four dispensaries to be opened. The veterinary assistant surgeons will be appointed on the revised scale of Rs. 50—4—90—5—125 from the same date from which the dispensaries will be opened, *viz.*, 1st September 1937. The expenditure on their account during the year 1937-38 will amount to Rs. 1,200.

2. It is proposed to give grants to the new dispensaries towards their maintenance. An amount of Rs. 800 will be necessary for this purpose.

			Rs.
Grand Total—41, Veterinary ..	Recurrent	..	2,000
	Non-recurrent	..	*Nil.*

42, CO-OPERATIVE CREDIT.

MINISTER IN CHARGE—The Honourable Mr. M. R. DESAI.

ITEM 49. Appointment (*i*) of Special Recovery Officers and staff for the recovery of dues of co-operative societies and (*ii*) of clerks in offices of the Registrar and Assistant Registrars for work in connection therewith.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 72,700
Total ..	.. ,, 72,700	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—At the February-March session of 1936 the Legislative Council sanctioned a grant of Rs. 69,000 for the employment, up to 28th February 1937, of 22 special officers with their staff in connection with the scheme for the systematic and speedy recovery of dues of co-operative societies through the revenue agency. The recoveries made by the special officers continue to be satisfactory. But in spite of good recoveries the amount still outstanding is very considerable, so that the temporary staff will have to be continued throughout the year 1937–38, the work being quite beyond the capacity of the ordinary district staff which is fully occupied. The details of the amount required are given below :—

	Rs.
23 Special recovery officers (22 on Rs. 85—5/2—100 and 1 on Rs. 160).	27,235
Special pay to special recovery officers (at the rate of 20 per cent. to 20 officers, at Rs. 25 per mensem to 1 officer and at Rs. 15 per mensem to 2 officers)	5,315
23 Clerks (22 on Rs. 25—5/2—55 and 1 on Rs. 45)	10,105
23 Peons (22 on Rs. 15 and 1 on Rs. 20)	4,200
Travelling allowance	14,000
Office expenses and miscellaneous	2,000
Contingencies, including service postage and telegrams	5,385
Provision for additional appointments required during the year ..	3,020
Total ..	71,260

2. The concerted measures adopted for the recovery of dues of co-operative societies throw a considerable amount of work on the offices of the Registrar and Assistant Registrars. To enable the staff in those offices to keep pace with this work four temporary clerks on Rs. 25—5/2—55 were entertained in those offices from 1st April 1935. The Legislative Council has sanctioned the continuance of these clerks during the year 1936–37. As the measures taken for the recovery of societies' dues are proposed to be continued during the current year it is necessary to retain the services of the four temporary clerks during this year.

3. The cost including the leave and pension charges of the special recovery staff and the four clerks in the offices of the Registrar and Assistant Registrars is recoverable from the defaulters of the societies by the levy of a percentage charge.

4. The total cost in 1937–38 thus amounts to Rs. 72,700.

		Rs.
Grand Total—42, Co-operative Credit ..	Recurrent ..	*Nil.*
	Non-recurrent ..	72,700

43, *INDUSTRIES.*

MINISTER IN CHARGE—The Honourable Mr. L. M. PATIL.

ITEM 50. Purchase of a new boiler for the R. C. Technical Institute at Ahmedabad.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 27,000
Total ..	.. „ 27,000	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—The R. C. Technical Institute, Ahmedabad, has been equipped with a boiler which is used for generating power for the machine shop and textile work-shop attached to the Institute. The existing boiler at the Institute was installed in 1910 and has been in operation since then. It has exceeded its normal life and has been condemned by the Inspector of Boilers who suggested its replacement before 2nd May 1937 when the certificate issued by him expired. Local enquiries were made in regard to a suitable type of a new boiler required for the Institute and on examination of the quotations received it was found that the purchase of a new boiler with accessories would cost about Rs. 27,000 including duty, transportation charges and expenditure on erection, etc. In the circumstances Government authorised the Director to place the necessary order.

ITEM 51. Development of cottage and small scale woollen industries.

Recurrent ..	.. Rs. 6,974	Non-recurrent ..	.. Rs. 12,600
Total ..	.. „ 19,574	Ultimate annual recurrent ..	„ 14,212

Remarks.—In January 1936, the Government of India decided to make a grant of Rs. 5 lakhs spread over five years for the benefit of cottage and small scale woollen industries. In order to enable them to implement this decision they asked the local Governments to submit their schemes to the woollen industry committee appointed by them. The Government of India sanctioned a total grant of Rs. 26,548 for recurrent and non-recurrent expenditure on the Bombay Government Scheme.

2. The objects of this scheme will be—

(*a*) to supply improved appliances on hire-purchase system or otherwise,

(*b*) to supply raw materials at reasonable rates,

(*c*) to advise wool weaving and other allied cottage industries on the production of improved and easily marketable patterns and designs,

(*d*) to undertake preparatory and finishing processes and dyeing and printing of wool and/or to enter into an arrangement for these processes with some firms,

(*e*) to accept on consignment account against partial payment woollen handloom products from weavers and to purchase outright such products and sell the same.

The whole scheme will be under the general control of the Director of Industries, Bombay. A Wool Expert will be appointed to guide the purchase of wool, advise the weavers and those working in allied industries about improved processes for manufacturing suitable varieties of marketable cloth, and look after the arrangements for finishing and marketing the finished products. The non-recurrent and recurrent expenditure for the scheme amount to Rs. 12,600 and Rs. 13,948 respectively, i.e., a total of Rs. 26,548. Of this amount, expenditure of Rs. 19,574 will be incurred during 1937-38.

ITEM 52. Scheme of vocational training to relieve unemployment.

Recurrent ..	.. Rs. 1,676	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 1,676	Ultimate annual recurrent ..	„ 36,000

Remarks.—Government have already sanctioned an apprentice scheme prepared by the Director of Industries as a beginning in their effort to relieve unemployment among the educated middle classes. The Director of Industries has now prepared further schemes for two schools, viz. (1) a leather working school and (2) a tailoring school. Each of these schools will teach two courses—an advanced course and an artisan course. The advanced course will run for two years and admit twenty boys who have studied up to the 7th standard English and the artisan course will run for one year and admit ten boys who are literate in their vernaculars.

Preference in admission will be given to those boys who are connected with the trade. Besides theoretical and practical training in the crafts, two hours a week will be devoted to English and arithmetic each in the advanced course and two hours a week to the vernacular and arithmetic each in the artisan course. The object of this is to enable the boys to write simple commercial letters in English or vernacular as the case may be and to keep simple accounts properly for the small business they may start later. It is proposed to open both the schools near each other in Bombay because (1) the city has a large number of establishments in both the trades, to which boys could be admitted for practical experience and subsequent employment and (2) there will be a saving in staff for the teaching of English, vernacular and arithmetic. Fees of Rs. 30 and Rs. 60 a year will be charged for the advanced courses of the leather working school and the tailoring school respectively, and five scholarships of Rs. 15 each per mensem will be given for poor and deserving boys in each class of both the schools. Each of the schools will be run by a superintendent assisted by the necessary staff. The leather working school is estimated to require a non-recurrent expenditure of Rs. 19,000 and a recurrent expenditure of Rs. 16,365 in the first year while the tailoring school is estimated to require a non-recurrent expenditure of Rs. 4,000 and a recurrent expenditure of Rs. 14,335 in the first year. It is considered advisable to engage the staff mentioned below during the current year for organising the two schools on proper lines and putting them in a regular working order in time to open them in June 1938 :—

Staff (for two months—January and February 1938).	Leather School.	Tailoring School.
	Rs.	Rs.
Superintendent (250—10—300)	500	500
1 Clerk (50—5/2—90)	100	100
1 Peon (at Rs. 19 per mensem)	38	38
Contingencies	200	200
	838 *plus*	838 = Rs. 1,676

ITEM 53. Scheme for the development of inland fisheries.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 2,510
Total ..	.. „ 2,510	Ultimate annual recurrent	.. „ 2,704

Remarks.—The development of inland fisheries has been under the consideration of the Department of Industries for some time. In March 1936, Government granted to the department a sum of Rs. 10,000 from the rural uplift grant of the Government of India for proceeding with its scheme. In the course of a year the following work was done. Sheets of fresh water in various parts of the Presidency were surveyed. A tank at Bandra, a pond and a well at Uttan near Bhaindar, 3 wells at Danda and 2 wells at Poona on the estate of the Agricultural College were acquired and stocked with suitable varieties of fish obtained from Madras and Bihar so as to form a nucleus from which other fresh waters in the Presidency could be stocked. The tail waters of the Tata Hydro-electric project were examined with a view to their being used for the introduction of edible fresh water fish.

2. Unfortunately the Government of India have intimated that the scheme should not be financed from their grant with effect from 1st April 1937. The abandonment of the scheme at this stage would mean the loss of the outlay, labour and effort bestowed and of the experience gained. In Madras fresh water fisheries which are conducted on a well organised basis are a source of revenue to Government. It is hoped that as a result of this scheme fresh water fisheries will become a means of increased employment and revenue to the people of this Presidency. It is therefore desirable that the scheme should be continued as an ordinary activity of the Department of Industries financed from provincial funds. In order to give effect to the above scheme the following provision has been made during the current year :—

	Rs.
Pay of Establishment—	
Piscicultural Assistant in the grade of Rs. 75—5—90 at Rs. 80..	880
2 Watchmen at Rs. 15 each	330
Allowances, Honoraria, etc.—	
Travelling allowance to Piscicultural Assistant	250
Contingencies	1,050
	2,510

MINISTER IN CHARGE—The Honourable Mr. L. M. PATIL.

ITEM 54. Scheme for the development of the village tanning industry.

Recurrent ..	.. Rs. 8,528	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 8,528	Ultimate annual recurrent	.. „ 8,528

Remarks.—In 1935, the Government of India sanctioned a subsidy of Rs. 7 lakhs to this presidency for village improvement work and out of this sum an amount of Rs. 25,000 was earmarked for expenditure on the scheme for the improvement of the village tanning industry. The scheme contemplates peripatetic parties in flaying and tanning demonstrations under a tanning expert and it was sanctioned by Government from 1st April 1936. In June 1936 the Government of India intimated that the scheme should not be financed from their grant. As the scheme is a useful one it is considered that it should be absorbed in the ordinary activities of the department with effect from the current year and financed from provincial funds. The details of the expenditure in connection with this scheme in the year 1937-38 are given below :—

	Rs.
Pay of tanning expert ..	3,600
Pay of establishment ..	2,748
Allowances, honoraria, etc. ..	1,260
Contingency and house-rent ..	920
Total ..	8,528

		Rs.
Grand Total—43, Industries ..	Recurrent	.. 17,178
	Non-recurrent	.. 42,110

47, MISCELLANEOUS DEPARTMENTS.

MINISTER IN CHARGE—The Honourable Mr. K. M. MUNSHI.

ITEM 55. Entertainment of a clerk at the Yeravda Industrial School.

Recurrent ..	.. Rs. 571	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. " 571	Ultimate annual recurrent ..	" 588

Remarks.—With the increase in the accommodation at the Yeravda Industrial School in 1931, there was also an increase in the clerical work at the school. The necessity for an additional clerk was recognised by Government in 1931, but owing to financial stringency it was not found possible to sanction the post of a clerk then. In August 1933, however, Government sanctioned a post of a temporary clerk, which has since been continued from year to year. Owing to the extension of the Bombay Children Act throughout the Presidency and the introduction of internal changes in the school, the increase in the clerical work is not likely to be reduced. The post has been continued temporarily for six months and will be made permanent thereafter. The scale of pay is Rs. 25—5/2—55.

MINISTER IN CHARGE—The Honourable Mr. B. G. KHER.

ITEM 56. Entertainment of extra staff in the Factory Inspection Department on account of work in connection with the Payment of Wages Act, 1936.

Recurrent ..	.. Rs. 4,380	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. " 4,380	Ultimate annual recurrent ..	" 13,740

Remarks.—The work in connection with the administration of the Payment of Wages Act, 1936, has been entrusted to the Factory Inspection Department. The work of that Department has already increased on account of the new conditions brought about by the Factories Act, 1934. It was considered necessary to entertain the following staff in the Factory Department :—

	Cost per mensem.	Cost for 12 months.
	Rs.	Rs.
Ahmedabad.		
One Inspector, Rs. 250—15—400—efficiency bar—15—475 plus Rs. 75 conveyance allowance	325	3,900
One clerk, Rs. 25—5/2—55—efficiency bar—60—5/2—75 ..	25	300
Bombay.		
One senior clerk and statistical assistant, Rs. 135—5—180 ..	135	1,620
Four clerks, Rs. 50—5/2—90	200	2,400
It is also proposed to raise the scale of pay of the head clerk in the Factory Inspection Office at Ahmedabad from Rs. 30—5/2—80 to Rs. 95—5—125	45	540
	730	8,760

An initial cost of Rs. 350 was incurred on account of furniture for the staff. The staff was sanctioned from the 1st June 1937 as the Payment of Wages Act came into force from the 28th March 1937 and it is proposed to continue it permanently from the 1st September 1937.

MINISTER IN CHARGE—The Honourable Mr. K. M. MUNSHI.

ITEM 57. Inspector of certified schools in the juvenile branch.

Recurrent ..	.. Rs. 2,372	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. " 2,372	Ultimate annual recurrent ..	" 9,676

Remarks.—In 1933 Government appointed a committee to inquire into the care of destitute children and young offenders. One of the important recommendations of the committee, which was accepted by Government, was that the direction and control of all the organizations dealing with the problem of the care and treatment of juvenile delinquents and destitutes should be in the hands of a central authority. Government accordingly sanctioned, with effect from 1st April 1934, the establishment of a juvenile branch under the Home Department, and placed it in charge of the Backward Class Officer, who was also appointed Chief Inspector of Certified Schools.

47, *MISCELLANEOUS DEPARTMENTS*—concld.

MINISTER IN CHARGE—The Honourable Mr. K. M. MUNSHI.

2. For the purpose of supervising probation officers Government sanctioned the appointment of a part-time inspector of the juvenile branch. The part-time inspector was also appointed an inspector of certified schools. The part-time inspector has to tour in the presidency for a period not exceeding two months in a year and Government have undertaken to bear the travelling expenses.

3. The juvenile branch exercises control over expenditure exceeding $1\frac{1}{2}$ lakhs of rupees on industrial schools and societies dealing with juvenile delinquency and at present inspects a dozen institutions certified under the Bombay Children Act. Such institutions are increasing in number. In addition there are also ten other institutions that are used as "fit persons" under the Act. The whole of the Children Act has now been extended to Bombay City, Bombay suburban district, the municipal boroughs of Dharwar, Hubli, Poona city, Poona suburban, Sholapur, Belgaum, the cantonments of Poona, Kirkee, Belgaum and the village of Sholapur.

4. The establishment of the juvenile branch consists at present of the Backward Class Officer as Chief Inspector of Certified Schools, a part-time inspector and a clerk. This staff has not found it possible adequately to carry out its various functions. The juvenile branch requires an expert officer to devote his or her whole time to it and to provide continuity of policy and treatment, as the incumbent of the post of Backward Class Officer may change from time to time. Without such an expert officer the juvenile branch is liable to remain in an experimental state. It is proposed therefore to appoint a full time inspector and to offer that post to the present part-time inspector Miss M. K. Davis. Miss Davis has worked as outside worker for the League of Mercy in Bombay from 1924–27. From 1927 to 1936 she has been Secretary of the Children's Aid Society, Bombay. Government propose to appoint her on a scale of Rs. 400—25—800 *plus* O.S.P. at Rs. 150 per mensem. The appointment will be on a contract basis for 5 years in the first instance.

5. It is also proposed to entertain a peon on Rs. 18 per mensem for the inspector.

			Rs.
Grand Total—47, Miscellaneous Departments	Recurrent	..	7,323
	Non-recurrent	..	*Nil.*

50, CIVIL WORKS.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

ITEM 58. Additional upper subordinates (Electrical Sub-Inspectors) on the temporary establishment of the Electrical Circle.

Recurrent ..	.. Rs. 1,188	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 1,188	Ultimate annual recurrent	.. „ 4,608

Remarks.—The number of upper subordinates employed in the Electrical Circle has been found inadequate to cope with the increasing work, both executive and inspecting. The result is that the inspection work has fallen in arrears and there has been consequent loss of revenue in the shape of inspection fees. The total number of upper subordinates employed is 23 and has remained the same though the work has steadily increased. The number of electric licenses sanctioned was 46 in 1934–35, 54 in 1935–36 and 61 to end of December 1936. The number of annual inspections carried out was 9,868 in 1934–35, 10,768 in 1935–36 and about 12,000 in 1936–37. The amount of revenue realized was Rs. 98,658 in 1934–35, Rs. 1,27,537 in 1935–36 and about Rs. 1,30,000 in 1936–37. As the inadequacy of the staff causes loss of revenue, it is very necessary to appoint at least two more subordinates. The extra cost involved will be amply covered by the annual additional revenue that would be realized.

2. As a result of the formation of a new electrical sub-division with headquarters at Nasik one of the subordinates in the Poona electrical sub-division had to be transferred. This has disorganised the work in that sub-division and deprived the Government House, Ganeshkhind Section, of a subordinate in charge. It is quite necessary that the Ganeshkhind Section should be in charge of an independent subordinate and one of the temporary subordinates to be appointed is required to hold charge of that section. The other subordinate is required for the Ahmedabad electrical sub-division which stands next in importance to the Bombay sub-division as regards inspection work. The inspection staff employed in the former sub-division has been found quite inadequate to carry out properly 3,400 inspections per annum. It is therefore very necessary to appoint one more upper subordinate to supplement the present staff in that sub-division.

3. It is accordingly proposed to appoint with effect from 1st September 1937 two upper subordinates on the regular temporary establishment of the Electrical Circle on a monthly pay of Rs. 80 each in the sanctioned revised scale of Rs. 80—8—320 with efficiency bars at Rs. 152 and Rs. 248. A total provision of Rs. 1,188 (Rs. 960 for pay *plus* Rs. 228 for conveyance allowance) is therefore proposed in the budget estimate for the year 1937–38.

ITEM 59. Appointment of a Superintending Engineer, Road Development, Bombay Presidency and his staff.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 4,200
Total ..	.. „ 4,200	Ultimate annual recurrent .. „	*Nil.*

Remarks.—There has been for some time an insistent demand for the appointment of a Special Officer for roads and much criticism in the press regarding the condition of the roads in this Presidency and the lack of a planned programme of development. The Concise Statement of Policy adopted at the last meeting of the Transport Advisory Council held in July 1936 contained *inter alia* a provision that the amount placed at the disposal of a Province would lapse if not spent in time. The Government of India also themselves suggested as an item on the agenda for the meeting of the Transport Advisory Council the appointment of Special Officers as Secretaries of Provincial Boards of Communications. The meeting of the Board of Communications held in November 1936 discussed the question of the appointment of a Special Officer and was unanimously in favour of such an appointment. In view of the conditions prevailing in this Presidency it was considered that the appointment of a whole time officer in charge of road development was urgently necessary. Government have accordingly appointed a Special Officer of the status of a Superintending Engineer of the Indian Service of Engineers with the necessary staff, with headquarters the same as those of Government, with effect from the 30th April 1937 for a period of one year.

The duties entrusted to this officer are generally as shown below :—

(1) General duties as Secretary to the Provincial Board of Communications and its Sub-Committees.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

(2) To prepare and maintain revised priority lists for roads under three categories :—

(a) Feeder roads.

(b) Roads competitive with Railways.

(c) Other roads.

(One list for each Commissioner's Division.)

(3) To prepare a balanced programme of works under the above 3 categories for a period of say 7 years. (This will involve the convening of meetings of the Divisional Committees and Board of Communications and consultation with Railway Administrations, the Agricultural Department and interested bodies in order to ensure that the opinions of all concerned have been ascertained before the final programme is fixed.)

(4) To act as Technical Adviser to Government with regard to the technical side of road projects.

(5) To initiate experiments and compile statistics regarding them and to keep in touch with modern methods of road maintenance and construction in all parts of the world.

(6) To train Public Works Department staff in modern methods of road construction and maintenance.

(7) To compile and analyse data—technical, economic and financial—as regards road maintenance and to investigate and revise if necessary the distribution of maintenance grants among the different Circles.

(8) To compile and study statistics in connection with road traffic and consider legislation in connection with the improvement of the bullock cart with the object of reducing the cost of road maintenance.

(9) To act as a liaison officer between the Public Works Department and all other Departments including District Local Boards to ensure co-operation and co-ordination regarding road development.

(10) To advise District Local Boards in connection with road projects.

(11) To initiate improved methods of modern construction and maintenance on District Local Board roads.

(12) To attend meetings of Divisional Committee Boards as adviser.

The Government of India have agreed to the debit to the allocation to Bombay from the Central Road Fund of the cost of the special officer and his staff to the extent of Rs. 32,500 only.

The cost involved in the appointment of the Superintending Engineer and his staff from 1st September 1937 is as follows :—

		Rs.
(a) Pay of Officers—		
1 Superintending Engineer at Rs. 1,750 per mensem + £13-6-8 overseas pay	.. Charged ..	11,568
1 Assistant Engineer at Rs. 300 per mensem ..	.. Voted ..	1,800
(b) Pay of Establishment—		
1 Typist clerk at Rs. 100 per mensem		600
2 Peons at Rs. 19 per mensem		228
	Voted ..	828
(c) Allowances—		
Travelling Allowance, etc.	.. Charged ..	1,200
	Voted ..	1,615
	Total ..	17,011
	Or say ..	17,000
	Charged ..	12,800
	Voted ..	4,200

50, CIVIL WORKS—concld.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

ITEM 60. Two overseers on the temporary establishment in the Southern Circle.

Recurrent ..	.. Rs. 1,224	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 1,224	Ultimate annual recurrent ..	,, 2,352

Remarks.—The Belgaum Irrigation Sub-division of the Belgaum Division comprises Gokak Canal (a first class irrigation work), 35 miles of road and 721 second class irrigation tanks which are scattered over three revenue talukas of Belgaum, Khanapur and Sampgaon. The Sub-division consists of two sectional charges in charge of overseers with headquarters at Dhupdal and Belgaum. The overseer at Dhupdal is, however, solely required for the Gokak Canal and the buildings at Dhupdal, and it is not possible for the other overseer stationed at Belgaum to look after the large number of irrigation tanks which are scattered over the three revenue talukas. The majority of tanks in the Sampgaon (known as Kittur tract) and Khanapur talukas are in an unsatisfactory condition. With a view to avoiding loss of income to the holders of land irrigated by these tanks and consequent loss of revenue to Government it is essential to put these tanks into an efficient condition with the least possible delay. In the circumstances it has been considered absolutely necessary to split up the sectional charge at Belgaum into two and to appoint an additional overseer to hold the new charge.

The ordinary Public Works Department work at Bijapur was being looked after by the overseer employed in connection with the archæological monuments situated at Bijapur. That overseer has, however, been entrusted with the care of certain additional archæological works. It has therefore become absolutely necessary to appoint another overseer to look after the ordinary work at Bijapur.

It was not possible to draw the additional two overseers referred to above from the existing cadre of the Bombay Subordinate Engineering Service in Southern Circle which has been considerably reduced under the retrenchment campaign. In the circumstances Government sanctioned the entertainment of two additional overseers at Rs. 50 per mensem each on the temporary establishment with effect from 2nd December 1936 up to the end of February 1937. As, however, the overseers are permanently required on the regular temporary establishment provision* for them is proposed for the full year in the budget estimate for 1937-38.

		Rs.
Grand Total—50, Civil Works ..	Recurrent ..	2,412
	Non-recurrent ..	4,200

	Rs.
* Pay at Rs. 50 per mensem each	1,200
Provision for increment for 3 months at Rs. 4 per mensem each	24
	1,224

56, STATIONERY AND PRINTING.

MINISTER IN CHARGE—The Honourable Mr. L. M. PATIL.

ITEM 61. Permanent appointment of two clerks for checking indents in the office of the Superintendent, Government Printing and Stationery, Bombay.

Recurrent ..	.. Rs. 1,467	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 1,467	Ultimate annual recurrent ..	„ 2,376

Remarks.—With the sanction of the Legislative Council, a temporary establishment of two clerks was entertained by Government in 1923–24 for checking indents for standard forms received annually at the Bombay Stationery Office from all indenting officers with their model indents in order to see that the demands made are within the sanctioned quantities. It has been found from experience that a rigid check on annual indents is essential and that the money spent on the establishment engaged for this purpose has been more than recouped by the large amount of savings resulting from the check. The temporary establishment has, therefore, been continued from year to year. Having regard to the economies effected by this annual check and as a further revision of model indents is now essential, the establishment is permanently required. It is, therefore, proposed to make it permanent with effect from 1st September 1937. Both the clerks in the temporary establishment are in the grade of Rs. 60—4—100—3—160. One clerk draws at present Rs. 136 per mensem, while the other clerk draws Rs. 103 per mensem.

			Rs.
Grand Total—56, Stationery and Printing ..	Recurrent	..	1,467
	Non-recurrent	..	*Nil.*

Grand Total of all heads charged to revenue ..	Recurrent	..	3,51,988
	Non-recurrent	..	3,58,915

68, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

NIRA RIGHT BANK CANAL DIVISION.

NIRA RIGHT BANK CANAL.

(2) *Unproductive.*

ITEM 62. Excavation and Construction of Drains in the Saswad Mali Sugar Factory Area.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 6,500
Total ..	.. „ 6,500	Ultimate annual recurrent .. „	*Nil.*

Remarks.—In pursuance of a resolution moved in 1931 by a non-official member of the Legislative Council and passed by that body, Government appointed a Committee consisting of official and non-official members for the consideration of methods designed to improve the financial return from the irrigation works in the Deccan. The Committee submitted its report in 1932 and one of the chief recommendations made was that establishment of sugar factories should be encouraged. In accordance with this recommendation, orders laying down certain general terms and conditions, subject to which Government were prepared to supply water for irrigational purposes to prospective sugar factories, were issued. There are now seven sugar factories actually in operation and one more is likely to commence operations in the Deccan in the future. The establishment of sugar factories will, it is hoped, assist in the improvement of the financial position of the Deccan Canals and incidentally confer benefits direct and indirect on the localities in which they exist.

There is necessarily intensive irrigation of sugarcane in the sugar factory areas with the result that the rise of sub-soil water in those areas is repaid and the whole of the adjoining low-lying valley lands are liable to become water-logged and damaged within a short time. It is, therefore, necessary to carry out sub-soil drainage works in these areas. It has been decided that these drainage works should be carried out by Government and that the cost thereof should be recovered from the Sugar Companies concerned.

It is proposed to construct during the year 1937-38 a portion of the four drains between Distributary No. 28 and outlet No. 4 of Distributary No. 29 of Branch No. 1 of the Nira Right Bank Canal for the factory area of the Saswad Mali Sugar Factory Limited. The Company has agreed to the advance instalment method of payment.

ITEM 63. Drainage schemes for the factory area of the Phaltan Sugar Works Limited.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 15,000
Total ..	.. „ 15,000	Ultimate annual recurrent .. „	*Nil.*

Remarks.—The necessity for carrying out sub-soil drainage works in the sugar factory areas as indicated in item No. 59 applies to this scheme also.

It is proposed to construct during 1937-38 a portion of the drainage schemes for the factory area of the Phaltan Sugar Works Limited. The Company has agreed to the advance instalment method of payment.

IRRIGATION RESEARCH DIVISION.

Pravara River Works.

ITEM 64. Additional drains in the Nandur-Khandala Drainage Scheme on the left bank of distributary No. 5 of the Pravara Left Bank Canal.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 7,200
Total ..	.. „ 7,200	Ultimate annual recurrent .. „	*Nil.*

Remarks.—The area suitable for the cultivation of sugarcane in this catchment is 447 acres. In view of the high sub-soil water level and in the absence of drainage works the use of water in this area is restricted at present to 111 acres of crops in "block". The remaining quantity of

68, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE—concld.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

water, if conveyed to the tail of the canal, would irrigate 117 acres of "block" cultivation. The total "block" area under irrigation would thus be 228 acres. By providing the proposed drains it will be possible to concentrate irrigation in the upper reach of the canal and thus save losses of water in transit with the result that the area suitable for "block" cultivation will increase to 327 acres.

Godavari Canals.

ITEM 65. Douch Drainage Scheme between outlets Nos. 3 and 8 of Branch No. 1 of the Godavari Right Bank Canal.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 15,000
Total ..	.. ,, 15,000	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The land under the command of the Harrison Branch of the Godavari Right Bank Canal has been badly damaged by water-logging. It is anticipated that as a result of the construction of the Douch Drainage Scheme much of the damaged land will be reclaimed and brought under cultivation resulting in increased revenue to Government. The area concerned is near Kopergaon which is a marketing centre. The present area of "block" cultivation in the absence of drainage is 235 acres. If the balance of water is conveyed to the tail distributary of the canal the "block" area that could be irrigated would be 254 acres. The total "block" area would thus amount to 489 acres. By the construction of the Douch Drainage Scheme, it will be possible to concentrate irrigation in the upper reaches of the canal and thus save losses of water in transit with the result that the area suitable for "block" cultivation will increase to 658 acres. The work is estimated to cost Rs. 19,683, of which it is proposed that Rs. 15,000 should be spent in the year 1937-38 and the balance next year.

		Rs.
Grand Total—68, Construction of Irrigation, Navigation, Embankment and Drainage Works.	Recurrent ..	*Nil.*
	Non-recurrent ..	43,700

70, CAPITAL OUTLAY ON IMPROVEMENTS TO PUBLIC HEALTH.

MINISTER IN CHARGE—The Honourable Dr. M. D. GILDER.

ITEM 66. Poona Cantonment Water Works: Installation of one spare pumping unit for the middle service reservoir.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 64,646
Total ..	.. „ 64,646	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—The estimate provides for installing a new Worthington horizontal triple expansion surface condensing pumping engine at the Poona Cantonment Water Works. This engine is to be used as a standby for filling the middle service reservoir. The existing engine for the middle service zone which was installed in 1930 works 15 hours a day during the hot season and the short period of rest does not leave sufficient time for even minor repairs. The installation of a spare set is therefore considered to be essential.

2. The total estimated cost of the work amounts to Rs. 64,646 as shown below :—

		Rs.
Works outlay	..	53,426
Establishment charges	Voted ..	9,617
Tools and plant charges	..	1,603
		64,646

In addition to Rs. 64,646 a charged expenditure of Rs. 3,205 will be incurred.

ITEM 67. Poona Cantonment Water Works: Providing a dust proof roof of reinforced cement concrete over the upper service reservoir.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 4,356
Total ..	.. „ 4,356	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—The Executive Engineer, Poona Water Works Division, has represented that it is necessary to erect a dust proof roof of reinforced cement concrete over the upper service reservoir of the Poona Cantonment Water Works in place of the existing corrugated iron roof in order to prevent contamination of water.

2. The total estimated cost of the work amounts to Rs. 4,356 as shown below :—

		Rs.
Works outlay	..	3,600
Establishment charges	Voted ..	648
Tools and plant charges	..	108
	Total ..	4,356

In addition to Rs. 4,356 a charged expenditure of Rs. 216 will be incurred.

ITEM 68. Poona Cantonment Water Supply: Laying 3″ diameter C. I. pipe for supplying water to bungalows on the Boat Club Road and Sir Bhandarkar Road, Poona.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 10,771
Total ..	.. „ 10,771	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—It is desirable to supply piped water to the bungalows on the Boat Club Road and the Sir Bhandarkar Road, Poona. It has been estimated that the scheme will yield a small net profit after providing for all charges including interest and depreciation.

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MINISTER IN CHARGE—The Honourable Dr. M. D. GILDER.

2. The total estimated cost of the work amounts to Rs. 10,771 as shown below :—

			Rs.
Works outlay	.. .. ..	..	8,902
Establishment charges	.. .. ..	Voted ..	1,602
Tools and plant charges	.. .. ..	...	267
		Total ..	10,771

In addition to Rs. 10,771 a charged expenditure of Rs. 534 will be incurred.

ITEM 69. Poona Cantonment Water Supply : Laying 3″ diameter C. I. pipe for supplying water to bungalows in the Bhamburda Town Planning Area No. I and in Wakdewadi, Poona.

Recurrent	..Rs. *Nil.*	Non-recurrent ..	..Rs. 12,991
Total ..	.. ,, 12,991	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—It is desirable to supply piped water to the bungalows in the Bhamburda Town Planning Area No. I and in Wakdewadi, Poona. It has been estimated that the scheme will yield a small net profit after providing for all charges including interest and depreciation.

2. The total estimated cost of the project amounts to Rs. 12,991 as shown below :—

I—*Laying 3″ diameter C. I. pipe main to Bhamburda Town Planning Area No. I.*

		Rs.	Rs.
Works outlay	.. ..	4,222	
Establishment charges	.. Voted	760	
Tools and plant charges	.. .. ..	127	5,109

II—*Laying 3″ diameter C. I. pipe main for Wakdewadi.*

		Rs.	
Works outlay	.. ..	6,514	
Establishment charges	.. Voted	1,173	
Tools and plant charges	.. .. ..	195	7,882
			12,991

In addition to Rs. 12,991 a charged expenditure of Rs. 644 will be incurred.

		Rs.
Grand Total—70, Capital outlay on Improvements to Public Health.	Recurrent ..	*Nil.*
	Non-recurrent ..	92,764

80, BOMBAY DEVELOPMENT SCHEME.

MINISTER IN CHARGE—The Honourable Mr. M. Y. NURIE.

ITEM 70. Construction of storm water drains and sewers in the Back Bay Reclamation area.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent	.. Rs. 67,925
Total ..	.. ,, 67,925	Ultimate annual recurrent	,, *Nil.*

Remarks.—With a view to taking advantage of the present demand for building plots in Bombay the following new works have been undertaken in the Back Bay Reclamation area during the year 1937–38 :—

	Estimated cost.	Amount required.
	Rs.	Rs.
(1) Provision of storm water drains with water gullies and pipe connections along the Marine Drive (along the old sea wall and from plot No. 207 to the south end of Block No. II) and the road north of the Lloyd Recreation Ground	32,000	32,000
(2) Provision of storm water drains with water gullies and pipe connections along the 120 feet wide road between Blocks Nos. II and III	6,000	6,000
(3) Constructing sewers and accessories along the roads 40 feet, 50 feet and 120 feet wide situated to the west of the diagonal 120 feet road in Block No. II ..	30,000	29,925
		67,925

		Rs.
Grand Total—80, Bombay Development Scheme ..	Recurrent ..	*Nil.*
	Non-recurrent ..	67,925

Grand Total of all heads not charged to Revenue ..	Recurrent ..	*Nil.*
	Non-recurrent ..	2,04,389

STATEMENT F

LIST OF NEW MAJOR WORKS PROVIDED IN THE BUDGET FOR 1937-38.

Abstract of New Major Works under the head 50, Civil Works.

	Expenditure during 1937-38.
	Rs.
Education	91,300
Medical	1,62,500
Public Health	12,300
Industries	48,900
Grand Total ..	3,15,000

List of New Major Works for which provision has been included in the Budget, 1937–38.

Executive Division.	Locality.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
			Rs.	Rs.	
		Education (Educational Department).			
Dharwar ..	Dharwar ..	Additional building for the Science Departments in the Karnatak College.	75,000	75,000	The University Inspection Committee which inspected the Science Deptts. of the Karnatak College in 1935–36 have remarked that the accommodation provided for the Chemistry Deptt. is scanty and that it is high time for Government to overhaul thoroughly the Science Deptts. of this College if it is to maintain its reputation at the level of the other colleges in the vicinity. As Chemistry and Biology will be the additional subjects for the First Year students under the Bifurcation Scheme, additional accommodation was necessary from June 1937 on the introduction of that scheme. As suggested by the University Inspection Committee the construction of a new building has been undertaken for accommodating the whole of the Biology Deptt. and the space at present occupied by that Deptt. is proposed to be given to the Chemistry Deptt.
Satara ..	Satara ..	Improvements and repairs to the High School buildings.	24,842	16,300	The building is urgently in need of repairs. Owing to great lapse of time the roof of the whole building is decayed and has to be renewed. Almost all the terraces have their posts sunk, post plates, joints, etc., decayed and giving way and are very badly leaking. Especially the terrace on the westernmost rooms is threatening to collapse at any time and a portion thereof has been for this reason totally closed. The work requires to be carried out urgently if the building is to stand in a serviceable condition for some years to come.
				91,300	

Executive Division.	Locality.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
			Rs.	Rs.	
		Medical (General Department).			
3 Dharwar ..	Dharwar ..	Additional accommodation for patients at the Mental Hospital.	14,766	14,700	Against the sanctioned accommodation of 171 patients at the Mental Hospital, Dharwar, there are at present 187 patients. On account of the overcrowded state of the hospital, additional accommodation had to be provided without further delay.
4 Ahmedabad	Ahmedabad.	Additional accommodation for patients at the Mental Hospital.	31,989	31,900	Against the sanctioned accommodation of 167 patients at the Mental Hospital, Ahmedabad, there are at present actually 270 patients. Additional accommodation for at least 100 more patients had therefore to be provided without further delay.
5 Presidency.	Bombay ..	Improving the sanitary conditions in the compound of the J. J. Hospital.	12,194	12,100	The work is considered urgent from the sanitary and hygienic point of view. During the rainy season the whole area gets filthy.
6 Presidency.	Bombay ..	Improvements to the kitchens at the J. J. Hospital.	28,327	16,800	The present condition of the kitchens is very unsatisfactory and requires immediate attention. They are absolutely out of date, having been built more than 50 years ago, and are quite inadequate for the present requirement of the hospital. The work is of an imperative nature.
7 Presidency	Bombay ..	Extensions and improvements to the Bai Motlibai Hospital.	1,42,000	87,000	The building is urgently in need of extension and improvements. The Executive Committee of the Governor's Hospital Fund has promised to contribute half the estimated cost. That contribution will be rateably divided under the accounts rules as shown below :— Rs. (1) Works .. .. 55; (2) Establishment, pensionary, and tools and plant charges. 16; 71. After taking into account the credit of the last item mentioned above, the net cost to Government will be 71.
				1,62,500	

Executive Division.	Locality.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
			Rs.	Rs.	
		Public Health (General Department).			
Electrical.	Bombay ..	Additions and alterations to the electric installation and replacing of the existing refrigerating plant at the Haffkine Institute, Parel, Bombay.	22,143	12,300	The existing refrigerating plant at the Haffkine Institute, Bombay, has failed and is too old to be repaired. Cold storage accommodation is an absolute necessity at the Haffkine Institute for storing all biological products. It was therefore essential to install a new refrigerating plant with as little delay as possible.
				12,300	
		Industries (General Department).			
Ahmedabad.	Ahmedabad.	Extension of Textile Workshop, R. C. Technical Institute.	11,959	11,900	A textile workshop is maintained for the students of th[e] cotton spinning and cotton weaving courses at the R. C[.] Technical Institute, Ahmedabad. The existing worksho[p] is not adequate to accommodate all the tools and applianc[es] and the students attending practical work. The extensio[n] of the workshop is imperative as it is feared that und[er] the present conditions the students are likely to meet wit[h] serious accidents.
0 Ahmedabad.	Ahmedabad.	Additions, alterations, electrical wiring, etc., in the R. C. Technical Institute, Ahmedabad.	36,650	37,000	These works are needed to provide the necessary accom[mo]dation and facilities for the teaching of pupils who [w]attend the R. C. Technical Institute at Ahmedabad [in] response to the Apprentice Scheme which Governm[ent] have inaugurated to relieve unemployment. Governm[ent] have given an undertaking to start the scheme as soo[n as] possible and it was expected that the necessary cla[sses] would be held from June 1937. The whole of [the] provision asked for was therefore made available [for] expenditure immediately after 1st April 1937.
				48,900	
		Grand Total ..		3,15,000	

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